

**FACTORS DIFFERENTIATING CAREER SELECTION OF
ACCOUNTING STUDENTS**

UNDERGRADUATE THESIS

The undergraduate thesis is submitted in partial fulfillment of the requirements to
obtain the degree of Bachelor of Education in Faculty of Economics
Yogyakarta State University



By:

AMRA ULVITA AZHIIN
NIM. 14812141046

ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
2018

**FACTORS DIFFERENTIATING CAREER SELECTION OF
ACCOUNTING STUDENTS**

UNDERGRADUATE THESIS

By:
AMRA ULVITA AZHIIN
14812141046

Had been approved and validated on December 18th, 2017
To be defended in the front of Board of Examiners
Accounting Education Study Program
Faculty of Economics
Yogyakarta State University

Approved by
Supervisor

Prof. Sukirno, M.Si., Ph.D.
NIP. 19690414 199403 1 002

VALIDATION

The undergraduate thesis entitled:




FACTORS DIFFERENTIATING CAREER SELECTION OF ACCOUNTING STUDENTS

By:

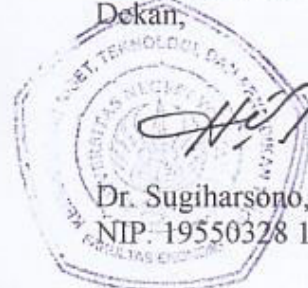
AMRA ULVITA AZHIIN
NIM. 14812141046

Had been defended in front of Board of Examiners on January 4th, 2018
And had been successfully passed

BOARD OF EXAMINERS

Full Name	Position	Signature	Date
Isroah, M.Si.	Chairman		9 / 01 / 2018
Prof. Sukirno, M.Si., Ph.D.	Secretary		9 / 01 / 2018
Adeng Pustikaningsih, S.E., M.Si.	Main Examiner		8 / 01 / 2018

Yogyakarta, January 11th, 2018
Faculty of Economics
Yogyakarta State University
Dekan,



Dr. Sugiharsono, M.Si.
NIP: 19550328 198303 1 0024

DECLARATION OF AUTHENTICITY

I, the undersigned:

Name : Amra Ulvita Azhiin
NIM : 14812141046
Study Program : Accounting
Faculty : Faculty of Economics
Undergraduate thesis title : FACTORS DIFFERENTIATING CAREER
SELECTION OF ACCOUNTING STUDENTS

Hereby I declare that this undergraduate thesis is my own original work. According to my knowledge, there is no work or opinion written or published by others, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta, December 18th, 2017

Writer,



Amra Ulvita Azhiin
NIM. 14812141046

MOTTO

**“Aamiin”
~Mother~**

**“If we succeed, we had to say thanks to people around us who made us
representative of their success”**

~Author~

DEDICATION

The name of Allah the Most Gracious, Most Merciful, praise the presence of Allah SWT who has bestowed Rahman and Rohim so many valuable things that I have without ever separated from the many conveniences You give. Prayers and greetings is always devoted to the great prophet Rasulullah SAW. From the sincere heart, I dedicate this work to:

~ Beloved Family ~

Reni Rahma (Mother)

Who always gives me support, pray, and material
Thank's for the prayer that never floated in the third destroyed your night
Thank's for your glory every second in my tread
Thank's for the love that will never destroyed

Ansar Umar Amiin (Father)

Who always gives me support, pray, and material
Thank's for an unlimited time to guide me
Thank's for a great milestone amplifier my religious
Thank's for the love that never could be portrayed in your activity

~**Alma mater**~

Accounting

Faculty of Economics

Yogyakarta State University

~**JAZAKUMULLAH KHOIRON JAZA'**~

FAKTOR-FAKTOR YANG MEMBEDAKAN PEMILIHAN KARIER MAHASISWA AKUNTANSI

Oleh:

Amra Ulvita Azhiin
14812141046

ABSTRAK

Penelitian ini bertujuan untuk mengetahui faktor-faktor apakah yang membedakan pemilihan karier sebagai Akuntan Publik dengan Akuntan Perusahaan, Akuntan Pemerintah, dan Akuntan Pendidik ditinjau dari faktor Gaji atau Penghargaan Finansial, Pelatihan Profesional, Pengakuan Profesional, Nilai-Nilai Sosial, Lingkungan Kerja, Pertimbangan Pasar Kerja, dan Personalitas pada Mahasiswa Akuntansi di Provinsi Yogyakarta.

Subjek penelitian ini adalah 200 Mahasiswa Akuntansi FE UNY, FE UAD, FEB UGM, dan FE USD angkatan 2013, 2014, dan 2015 yang diambil dengan teknik *proportionate random sampling*. Pengumpulan data menggunakan kuesioner. Statistik deskriptif dan MANOVA digunakan untuk menganalisis data dan menguji hipotesis.

Hasil penelitian ini menunjukkan bahwa: 1) Karier Mahasiswa Akuntansi berbeda ditinjau dari Gaji atau Penghargaan Finansial ($p = 0,003 < 0,05$). 2) Karier Mahasiswa Akuntansi tidak berbeda ditinjau dari Pelatihan Profesional ($p = 0,213 > 0,05$). 3) Karier Mahasiswa Akuntansi berbeda ditinjau dari Pengakuan Profesional ($p = 0,002 < 0,05$). 4) Karier Mahasiswa Akuntansi tidak berbeda ditinjau dari Nilai-Nilai Sosial ($p = 0,373 > 0,05$). 5) Karier Mahasiswa Akuntansi berbeda ditinjau dari Lingkungan Kerja ($p = 0,026 < 0,05$). 6) Karier Mahasiswa Akuntansi berbeda ditinjau dari Pertimbangan Pasar Kerja ($p = 0,014 < 0,05$). 7) Karier Mahasiswa Akuntansi tidak berbeda ditinjau dari Personalitas ($p = 0,198 > 0,05$).

Kata kunci: Gaji atau Penghargaan Finansial, Pelatihan Profesional, Pengakuan Profesional, Nilai-Nilai Sosial, Lingkungan Kerja, Pertimbangan Pasar Kerja, Personalitas, Karier, dan Mahasiswa Akuntansi

FACTORS DIFFERENTIATING CAREER SELECTION OF ACCOUNTING STUDENTS

By

Amra Ulvita Azhiin
14812141046

ABSTRACT

This research is aimed to understanding what factors that differentiate career selection as a Public Accountant, a Corporate Accountant, a Government Accountant, and Accountant Educator viewed by factor Salary or Financial Reward, Professional Training, Professional Recognition, Social Value, Working Environment, Work Market Consideration, and Personality among Accounting Students in Special Region of Yogyakarta.

The subjects of this research were 200 Accounting Students of FE UNY, FE UAD, FEB UGM, and FE USD grade 2013, 2014, dan 2015 which drawn by propotioned random sampling technique. Data were collected by questionnaires. Descriptive statistics and MANOVA were employed to analazed the data and test the hypothesis.

Result of this research show: 1) Accounting Students Career vary among Salary or Financial Reward ($p = 0.003 < 0.05$). 2) Accounting Students Career not vary among Professional Training ($p = 0.231 > 0.05$). 3) Accounting Students Career vary among Professional Recognition ($p = 0.002 < 0.05$). 4) Accounting Students Career not vary among Social Value ($p = 0.373 > 0.05$). 5) Accounting Students Career vary among Working Environment ($p = 0.026 < 0.05$). 6) Accounting Students Career vary among Work Market Consideration ($p = 0.014 < 0.05$). 7) Accounting Students Career not vary among Personality ($p = 0.198 > 0.05$).

Keywords: Salary or Financial Reward, Professional Training, Professional Recognition, Social Value, Working Environment, Work Market Consideration, Personality, Career, and Accounting Students

FOREWORD

First of all, I would like to thank Allah SWT the Almighty for all the blesses, mercy, and guidance, this Undergraduate Thesis entitles “Factors Differentiating Career Selection of Accounting Students” can be finished. On this occasion with great humility, I would like to kindly thank all people below who have given me helps and guidance so that this report can be smoothly finished.

1. Prof. Dr. Sutrisna Wibawa, M.Pd., Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si., Dekan of Faculty of Economics Yogyakarta State University.
3. Indah Mustikawati, M.S., Ak., CA., Head of Accounting Education Department, Faculty of Economics, Yogyakarta State University.
4. Dr. Denies Priantinah, M.Si., Ak., CA., Head of Accounting Study Program, Faculty of Economics, Yogyakarta State University.
5. Prof. Sukirno, M.Si., Ph.D., my preceptor who has patiently guided me until my undergraduate thesis finished.
6. Adeng Pustikaningsih, SE., M.Si., my interviewees who has given me critic, advise, and suggestion to improve my undergraduate thesis.
7. Isroah, M.Si., who has been willing to be the main examiner.
8. Students of FE UNY, FEB UGM, FE UAD, and FE USD in Yogyakarta who has given chance to the researcher to do research.
9. All of the parties that cannot be mentioned one by one who has given power, support, help, and prayer during this undergraduate thesis arrangement.

Hopefully, Allah SWT bestows charity and reward for your kindness, Ameen. The author's wish this thesis will be useful for may parties.

Yogyakarta, December 18th, 2017
Author,



Amra Ulvita Azhiin
Nim. 14812141046

TABLE OF CONTENTS

	Page
COVER PAGE.....	i
APPROVAL.....	ii
VALIDATION	iii
DECLARATION OF AUTHENTICITY.....	iv
MOTTO	v
DEDICATION	vi
ABSTRAK	vii
ABSTRACT.....	viii
FOREWORD	ix
TABLE OF CONTENTS.....	x
LIST OF TABLES	xii
LIST OF FIGURES	xiii
LIST OF APPENDICES	xiv
CHAPTER I INTRODUCTION	1
A. Problem Background	1
B. Problem Identification	7
C. Problem Limitation.....	8
D. Problem Formulation	8
E. Aim of Research	9
F. Research Benefit.....	9
BAB II LITERATURE REVIEW	11
A. Theoretical Review	11
1. Career.....	11
2. Motivation	22
3. Intention.....	28
4. Perception	29
B. Relevant Research	29
C. Conceptual Framework.....	40
D. Research Paradigma.....	44
E. Hypothesis	45
CHAPTER III RESEARCH METHOD	47
A. Kind of Research	47
B. Place and Time of Research	47
C. Population and Sample	48
D. Operational Variable Definition	50
E. Instrument and Data Collecting Technique	55
F. Research Instrument Test	56
G. Data Analysis Method	59
CHAPTER IV DEVELOPMENT RESULTS	62
A. Description of Research.....	62
B. Result of Statistic Descriptive Analysis	62
C. Analysis of Precondition Test.....	89
D. Hypothesis Test	90
E. Discussion.....	98

F. Limitation Research.....	120
CHAPTER V_CONCLUSIONS AND SUGGESTIONS.....	121
A. Conclusions.....	121
B. Suggestions.....	123
REFERENCES.....	126
APPENDICES	131

LIST OF TABLES

Table	Page
1. Sample of Adequacy Scale.....	49
2. Linkert Scare Score	55
3. Item Indicator Table	56
4. Distribution of Frequency Salary or Financial Reward	64
5. Distribution of Tendency Salary or Financial Reward	66
6. Distribution of Frequency Professional Training.....	68
7. Distribution of Tendency Professional Training.....	70
8. Distribution of Frequency Professional Recognition.....	71
9. Distribution of Tendency Professional Recognition.....	74
10. Distribution of Frequency Social Value.....	75
11. Categories of Social Value Tendency	77
12. Distribution of Frequency Working Environment	79
13. Category of Working Environment Tendency	81
14. Distribution of Frequency Work Market Consideration	83
15. Category of Work Market Consideration Tendency	85
16. Distribution of Frequency Personality	87
17. Distribution of Personality Tendency	89
18. Result of Normality Test.....	90
19. The Result of Two-Line MANOVA Test	91
20. The Result of Two-line MANOVA Test	92
21. The Result of Two-line MANOVA Test	93
22. The Result of Two-line MANOVA Test	94
23. The Result of Two-line MANOVA Test	95
24. The Result of Two-line MANOVA Test	96
25. The Result of Two-line MANOVA Test	98

LIST OF FIGURES

Figure	Page
1. Research Paradigm.....	45

LIST OF APPENDICES

Appendix	Page
1. Cover Letter.....	132
2. Questionnaire.....	133
3. List of Respondent Answer.....	138
4. Result of Validity and Reliability Test.....	180
5. Class Interval Calculation.....	186
6. Result of Descriptive Test.....	190
7. Result of Category Test.....	198
8. Result of Normality Test.....	200
9. Result of Multivariate Test.....	201

CHAPTER I INTRODUCTION

A. Problem Background

Career is an improvement in life, job, or some one title. Dariyo (2004: 53) said that career is a choice in each person life. Career also determines the happiness, according to Agung (Marliyah et al., 2004: 59) “By career, someone could suffice of achievement needs, identity, activity, human relation, and outer livelihood”. So, the accuracy of career selection and determination is the most important point.

Career selection is started when someone where in teen. According to Conger (Marliyah et al., 2004: 59) and the result of Kunartinah research (in Oktavia, 2005: 6) stated that career selection is a duty that should be passed teenager until the age of 20. Viewed by age, college students wherein transition from teen to adult. According to Putri et al (2009: 2) students that in transition, have a responsibility for their growth. So, college students better to have selected career before finish their study.

Generally, the graduation of accounting bachelor degree students has three alternative choices (Aprilyan, 2011: 1-2). First, accounting fresh graduate could directly work in a company, government agency, or non-government agency. Second, accounting fresh graduate advances his study. Third, accounting fresh graduate takes the professional certification.

According to Ikatan Akuntan Indonesia (IAI), accounting fresh graduate of whole Indonesian state university in 2010 in the number of 35.304. This number increased from the prior years, that 24.402 in 2009,

25.649 in 2008, 27.335 in 2007, and 28.988 in 2006 (www.iaiglobal.or.id). But, thousand graduate students could not realize their dreams to be a professional accountant.

IAI stated that Indonesia scarcity to a professional accountant, at least 452.000 available of Indonesian accountants. But, in Indonesia have only 15.940 available accountants. This number is fewer than Malaysia's accountants 30.236, Filipina's accountants 19.573, Singapore's accountants 27.394, and Thailand's accountants 56.125 (www.iaiglobal.or.id). Based on the competitive index, shows that Indonesia is left behind in the single market competition (ASEAN). Indonesian accountant at level 37, then Singapore at level 2, Malaysia at level 18 and Thailand at level 17 of 140 countries.

Accounting student who has chosen an alternative career, on the way of success usually get a problem. There are much reality in life that accounting students should pay attention (Oktavia, 2005: 1). A number of accounting students obstructed to achieve their dream because they do not know about rights and obligations to be a professional accountant. So, college students should not select the career by willing, but there are factors that influence the career selection. Generally, accounting students will take one of these professions, public accountant, corporate accountant, accountant educator, or government accountant. When selected the profession, students are influenced by career selection factors.

Motivation affects people to select a career. Research of Maslow (1943: 372-393) stated that someone willing to do something because of their

physiological needs such as eating and drinking, safety needs such as self-safety, needs of love such as a family, social needs such as position in the environment, and self-actualization such as improving life skill. Motivation can be caused by perception and willing. So accounting students in select a career influence from motivation. “Motivational factors can affect the educational process given that the values, expectations, and career-related goals of incoming students influence their attitudes to education” (Olweny, 2017: 1). Has been explained by Oktavia (2005: 32), the perception of sacrifice on the profession is a factor that motivates students to select a career. Aprilyan (2011: 38) also said that students select a career as there is a positive perception about the career. Nurmayasari (2016: 3) explained that willing is one of the factors that motivates the selection.

Research that has been conducted by Widyasari (2010: 70) and Wicaksono (2011: 15) stated that perception of accounting students could motivate career selection as accountant educator, government accountant, corporate accountant, or public accountant significantly. This is viewed by salary or financial reward, professional training, professional recognition, social value, working environment, work market consideration, and personality perception. Research of Merdekawati & Sulistyawati (in Ramadani, 2013: 7) stated that professional training. Professional recognition, social value, and working environment affecting career selection. While, financial reward, work market consideration, and personality do not affect career selection as a public accountant and non-public accountant. Setiyani

(2005: 82-84) stated that salary, professional training, professional recognition, and working environment are factors in selecting a career. Besides that, social value, intrinsic value, and work market consideration are not factors that affect career selection.

Based on an interview with accounting students in Special Region of Yogyakarta, date 20 September 2017 to 22 accounting students of Yogyakarta State University and on 21 September 2017 to 15 accounting students of Gadjah Mada University also 3 accounting students of Ahmad Dahlan University. Said that 3 students degree of 2017 have a few outlook and motivation to determining a career. This is because when they took an accounting department, they do not want to be an accountant, but; (1) Accounting is the most preferred topic in the senior high school, (2) Following friend's preference, and (3) Following parent's advise. Besides that, 2 other accounting students degree of 2017, selected accounting department because they want to be a government accountant (tax accountant). They explained that tax accountant has an impressive office and high salary level. They have information about the tax accountant's salary from his uncle and Facebook.

The result of the interviewed 5 students degree of 2016 said that 1 student selected accounting department because his older sister took accounting department and explained that accounting is interesting, but actually he do not want to be an accountant. Moreover, after 1 year studying as a college student, he has yet determine his career. Furthermore, 2 other students selected accounting department because they want to be an

accountant, but still confuse what kind of accountant to be. Based on their opinion, after one year studying an accounting increase their intention to be an accountant, because of they are more understanding about kind of job they want to be. The last 2 students degree of 2016 have yet determine what a career should they take, although during study their knowledge about job and accounting is increasingly widespread.

The result of interviewed 10 students degree of 2015 stated that, 4 students have the motivation to be public accountant because; (1) public accountant provide higher salary than the other accountant profession. (2) as public accountant is more fun, based on one of the lecturers that often going out of town and meeting with the client. This is believed will increases the knowledge and the career. (3) have good information about as public accountant and what public accountant do auditing, chartered accountant test, certified public accountant, and list of requirement to be public accountant. Moreover, the 3 other students more motivated to be a corporate accountant because they know that there is no particular requirement like public accountant which has a requirement to certification test and experience, the salary is higher than the other accountant profession, secure, have less risk than as public accountant and government accountant. 1 other student motivated to be accountant educator in hers prior senior high school because the working environment is fun, a daily activity which easier, low risk, get pension fund, and has been requested as a teacher by hers prior teacher. Besides that, the 2 other students have yet determine their career.

The result of interviewed 10 students degree of 2014 stated that 3 students want to be as a public accountant, their first motivation is the salary, when they at college they get information from the lecturer, seminar, classmate, and friend of an organization that the public accountant payment is good. The salary order based on their opinion is public accountant, corporate accountant, government accountant, and accountant educator. Their second consideration is working environment and working style that suits her. They think that work as an official is boring. The 1 other student want to be a public accountant while as a lecturer because it is profitable. That is because of interest in salary, pension fund, and another facility. But, that student does not understand yet about the requirement to be public accountant and lecturer. The 4 other students want to be as an employee in their last company where they were apprenticed because they thought that they have a chance, the salary is qualified, and the skill and knowledge they have also qualified. The last 1 student has yet career plan.

The result of interviewed 10 students degree of 2013 can be concluded that 3 students want to be a public accountant because consider the salary, working environment, and professional training. Then 4 students motivated as a corporate accountant because the initial salary is good and availability of work market. 1 student want to be government accountant because of the working environment and the work market. 1 student want to be an investor because of their skill is more applicable to an investor and the working style is

fun. The last 1 student do not want to be an accountant, but interested to be an entrepreneur.

The variety of results, difference view, and the influence of career selection factors attract researcher to identify what factors that differentiate career selection. According to problem background above, researcher conducts this undergraduate thesis entitles **“FACTORS DIFFERENTIATING CAREER SELECTION OF ACCOUNTING STUDENTS”**.

B. Problem Identification

According to problem background above, can be inferred problem identification as follow:

1. Diverse career selection could be an Entrepreneur, Public Accountant, Investor, Accountant Educator, Government Accountant, and Corporate Accountant that influenced from Salary, Non-Financial Reward, Professional Training, Low Risk, Few Requirement, Job Information, Working Environment, Personality, Social Value, Intrinsic Value, and Work Market Consideration among Accounting Students in Special Region of Yogyakarta.
2. The inappropriate reality of career selection of accounting student that prepared be an accountant and their willing to be.
3. Un-well informed about career selection.
4. Accounting students are yet sure of the chosen career decision after completing their study.

5. Demand for accounting service is a lot, but many accounting students do not take an accountant as a career.
6. The company needs a lot of accounting employees, but career development division of university provides a less information.
7. The institution needs a lot of accounting employees, but career development division of university provides a less information.
8. Indonesia is left behind from Malaysia, Singapore, and Thailand in competition to the single market of ASEAN.

C. Problem Limitation

In accordance with problem background and problem identification described above, the topic is focused on the differences of career selection as a Public Accountant, Corporate Accountant, Government Accountant, and Accountant Educator that viewed from the Salary or Financial Reward, Professional Training, Professional Recognition, Social Value, Working Environment, Work Market Consideration, and Personality among Accounting Students in Special Region of Yogyakarta.

D. Problem Formulation

According to the problem limitation above, the problem formulation is what the factor that differentiates career selection as a Public Accountant, Corporate Accountant, Government Accountant, or Accountant Educator that influenced by Salary or Financial Reward, Professional Training, Professional Recognition, Social Value, Working Environment, Work Market

Consideration, and Personality among Accounting Students in Special Region of Yogyakarta?

E. Aim of Research

This research is supposed to know what the factor that differentiates career selection as a Public Accountant, Corporate Accountant, Government Accountant, or Accountant Educator that influenced by Salary or Financial Reward, Professional Training, Professional Recognition, Social Value, Working Environment, Work Market Consideration, and Personality among Accounting Students in Special Region of Yogyakarta.

F. Research Benefit

The benefit of this research is as follow:

1. Theoretically
 - a. The implementation of available theory and adding literature about career selection.
 - b. As reference and comparison to similar research.
2. Practically
 - a. To University As Subject

This research is expected to be input on policy making and a programme about accounting student career development.

b. To Researcher

This research add the researcher knowledge in selecting career objectively, and fulfill one of the requirement degree of bachelor at Yogyakarta State University.

c. To Company and Institution

This research is expected to help understanding what accountant candidate needs in career selection and used to make a policy of human resources.

BAB II

LITERATURE REVIEW

A. Theoretical Review

1. Career

a. Theory of Career

Weter & Davis (in Oktavia, 2005: 6) defined a career as a job that belongs to someone life. Agung (Marliyah et al., 2004: 59) “By someone career, meet the need of achievement, identity, activity, human relationship, and sustenance”. Dariyo (2004: 53) said that career is a choice in each human life and in determining a career, someone should make well and clearly plan. Moreover, someone should make a career plan and consider all of the career selection factors. Career is the most important things of human living physically or psychologically.

In the wise choice of a vocation there are three broad factors: (1) a clear understanding yourself, your aptitudes, abilities, interests, ambitions, resources, limitations, and knowledge of their cause; (2) a knowledge of the requirements, conditions of success, advantages and disadvantages, compensation, opportunities, and prospects in different lines of work (3); true reasoning on the relations of these groups facts (Parsons, in Brown, 2002: 3).

Ginzberg (Tuner&Helms, in Dariyo, 2004: 53) stated that in the career selection has some stages, those are:

1) Fantasy

In this stage, someone is going to select a career based on his imagination that not confirmed yet to the state of oneself. Either he has talent, intention, ability to do or not.

2) Tentative

In this stage, someone is going to select a career because of support or intention to try a career. That person wants to know does the career suits him or not. In this moment, he does not confirm yet about that career requirement.

3) Realistic

In this stage, someone clearly realizes his skill and trying to select a career that suits him.

According to Kurnatinah (in Oktavia, 2006: 6) there are four stages of a career, those are:

1) Career Option

This stage, someone is developing vision and identity about his future that appropriate with his major. This stage usually done by teenager until twenty years old.

2) Initial Career

In this stage, someone reviews his experience and current situation to determine what he expects in the future.

3) Middle Career

In this stage, someone is starting to stable productivity, have a big responsibility, and applying a long-term career plan.

4) Final Stage and Retiring

In this stage, someone is starting to break away from responsibility and preparing for retirement. He also delegates his duty to junior employee.

b. Kind of Career

In the psychological of career selection, there are models which describes a career selection by someone character generally. The general character explains how perception and view affect career selection. Those models are followed (Sukardi, 1993: 18-40):

1) Realistic Model

A realistic person knows his social community and the environment by selecting a purposes, values, and duties which needs objective assessment, concrete, manipulate things, tools, animal, and machine, and avoid a purpose, value, and duty which needs subjectivity, intellectual, artistic expression, skill, and social sensitivity. The realistic person prefers to take these jobs: pilot, engineering, Photographer, and climatology.

Perception and view: have a more simple view, hang on another person opinion that compared with oneself opinion,

provide objective evidence, his perception skill shows constructive quality and inadequate to integrate with various stimulants.

2) Intellectual Model

The intellectual person knows his social community and environment by his intelligence. Intellectual people have analytic, rational, independence, radical, abstract, introvert, critical, curious, and smart. The intellectual person prefers to get a job as follow: invention, researcher, and author.

Perception and view: have a complex view, good in tidy up a place, reset adaptation flexibility, relatively not influenced by the frame skewness, indirectly state the original and free of this quality.

3) Social Model

The social person understands his environment for select purposes, values, and duties where use his skill to help people. The specific character of this type is humble, easy going, help people, social awareness, strong social status, leadership, putting the another needs up: poor, no education, teenager, labile, and elderly. In the problem-solving proses, he uses emotion and feeling. The social person prefers to do these jobs: organizer, world peace organization, dispute resolution institution, principal office, and social educator.

Perception and view: by objective measurement, he can reset the level of adaptation flexibility, influenced by the framework, not influenced by position, and unable to reorganize.

4) Conventional Model

A conventional person knows social community and environment by having purposes, values, duties which supported by habitude. His personality in accordance with his orientation. He has good control, diligent, easy-going, and create a good image. He less flexible, conservative, and pertinacious. The conventional person prefers to working in these jobs: tax, public accountant, banker, and budget checks.

Perception and view: less flexible adaptation in the test, subject influenced by position, good in reset. The scale of authenticity state that indirectly has viewed more simple than complex and his decision has influenced another person.

5) Enterprise Model

The enterprise person chooses purposes, values, and duties by express his courage to take risks, need to take control of others, huge spirit, has impulsive spirit and quality. Enterprise person also has character persuasive, verbal extrovert, accepting yourself, confidence, aggressive verbal, and like to show off. Enterprise person prefers to working on these jobs: speculate, director, and politician.

Perception and view: in organizing another duty, enterprise person has a lower ability to reorganizing. His view is fulfilled by strong believe to politic and value that oriented to the position.

6) Artistic Model

The artistic person knows his social community and the environment by his feeling, emotion, inner voice, his imagination, and artistic form. An artistic person, problem-solving proses is done by express his imagination and feeling by conception and does by his artistic plan. The artistic person prefers to working on these jobs: translator and author.

Perception and view: in the objective text, he is not influenced by the framework (freedom). Has complex view, flexible, free (independence) unconventional.

c. Accountant Career

According to International Federation of Accountant (IFAC) (Regar, in Wakhyudi&Pusdiklatwas, 2015: 2) accountant career is all kind of jobs that use accounting skill, including a public accountant, corporate accountant, finance, trading, government accountant, and accountant educator. But, generally accountant career of accounting student divided into four major professions, those are public accountant, corporate accountant, accountant educator and government accountant.

1) Public Accountant

Mulyadi (Oktavia, 2005: 11) defined a public accountant as a professional accountant who sells his services to the public, especially the field of examination of financial statements made by his client. The examination is mainly shown to the creditor, investor, prospective creditor, potential investor, and government agencies. In issuing financial statements or other services a public accountant should qualify for the educational, experiential, and other requirements set forth in the Standar Profesional Akuntan Publik (SPAP).

As with the SPAP, public accountants must also comply with the Decree of the Minister of Finance of Indonesia Number: No. 43/KMK.017/1997 dated January 27, 1997, the license to practice as a public accountant is granted by the Minister of Finance if qualify these following requirements (Mulyadi, in Widyasari, 2010: 12):

- a) Domiciled in the territory of Indonesia.
- b) Pass the certified public accounting test conducted by the Indonesian Institute of Accountants (IAI).
- c) Become a member of IAI.
- d) Has had work experience at least three years as an accountant with a good reputation in the audit field.

IAPI is an Asosiasi Profesi Akuntan Publik (APAP) as referred to in Law No. 5/2011 about Public Accountants comprising (Simposium Nasional Akuntansi, 2016: 2):

- a) Public Accountant (mandatory in accordance with UU 5/2011)
- b) CPA of Indonesia (*mandatory* in accordance with AD/ART IAPI)
- c) Voluntary

PMK 443/KMK.01/2011 dated 27 December 2011: IAPI statement as APAP to do these functions:

- a) The public accounting profession test (CPA Indonesia).
- b) SPAP Determination.
- c) Continuous professional education.
- d) Review member quality.

Here is a description of the career ladder of public accountants (Mulyadi, in Widyasari, 2010: 12-13):

- a) The junior auditor in charge, performing detailed audit procedures, creates a paperwork to document the audit work that has been carried out.
- b) The senior auditor, tasked with conducting the audit and responsible for auditing costs and audit timing in accordance with the plan, directing and reviewing the work of the junior auditor.

- c) The manager is an audit supervisor charged with assisting senior auditors in planning audit programs and audit time: reviewing paperwork, audit reports and management letters.
- d) Partner, responsible for client relationships, and overall responsibility for auditing.

The responsibilities of public accountants are large and should maintain the public trust. The magnitude of responsibility also makes the public accountant get a big salary from the average profession of other accountants. In addition, when auditing or performing other public accounting duties, a public accountant interacts with many people and various types of businesses. This experience they can use for both personal and social interest in their lives. Those are that increase the motivation of students to become public accountants.

2) Corporate Accountant

A corporate accountant is an accountant who becomes an employee or financial management company. Finance accountant prepare financial statement to provide information for internal and external parties of the company (Hansen&Mowen, in Wicaksono, 2011: 7). While management accountant produces special and more detail information for the internal parties using financial statements.

To be a corporate accountant, the accountant candidate must follow the terms and process of selection from the company. Corporate accountant duties tend to be stable, less challenging, work indoors, and do not need quick adaptation.

3) Government Accountant

According to Soemarso (in Wicaksono, 2011: 8) "The government accountant is an accountant working on government agencies". The government agencies here are like departments, BPKP, BPK, and Taxes agencies. Government accountants in the field should know and follow all the rules of the state, especially at the institution where the accountant works.

The government accountant has civil servant status. They rely on accounting rules made by governments rather than accounting rules by other independent institutions such as IAI. As civil servants, government accountants will get facilities from the government.

4) Accountant Educator

Soemarso (Widyasari, 2010: 14) stated that an accountant educator is an accountant who served in accounting education, namely teaching, preparing curriculum accounting education and conduct research in the field of accounting. Generally, accountant educators are teachers and lecturers. This is stated by Susanto (in

Oktavia, 2010: 13) "Accountant educator is a graduate of accounting students who work as a lecturer".

Students who chose to work as accountant educator expect a job that is secure and routine duties to easy perform (Rahayu, in Widyasari, 2010: 28). Setiyani (Widyasari, 2010: 15) "Students also expect to as accountant educators have a guarantee of old age". These are the things that motivate and one of the factors of student's career as accountant educator.

d. Career Selection Factors

Pinto et al (2016: 1) "Motivation for breastfeeding is an important variable which should be considered, given that motivation is the agent propeller of all action". Oktavia (2005: 32) explained that the perception of the sacrifice of a profession is a factor that motivates the student career selection. Felton et al (in Aprilyan, 2011: 23) expressed perception as a career selection factor. Aprilyan (2011: 38) stated that accounting students chose the profession because there is a positive perception of the career. Nurmayasari (2016: 3) explained that intention becomes one of the factors that motivate individuals. Research conducted by Widyasari (2010: 70) and Wicaksono (2011: 15) stated that the salary or financial reward, professional training, professional recognition, social values, work environment, and work market considerations are the factors of career selection accounting

students. From the explanation above then perception, interest, and motivation are able to influence student career selection.

2. Motivation

a. Motivation Theory

Achols & Shadily (in Alhadar, 2013: 8) "Motivation comes from *motivation* which means encouragement or stimulation, whose verb is *to motivate*". Rivai (in Alhadar, 2013: 8) "Motivation is a set of attitudes and values that affect the individual to achieve the specific purpose in accordance with the individual goals".

"The clinical psychologists have long since found that any behavior may be through the flow of various determinants. To say it in another way, most behavior is multi-motivated" (Maslow, 1943: 390). These three explanations reveal that the attitudes and values of individuals will encourage the behavior of individuals to do something. This also applies to individuals in deciding the selection of career or profession. Thus the concept of the selection of career is related to the theory of motivation is the theory of expectancy.

Maslow is one of the motivational figures that explains humans choose and do something pushed by motivation. The motivation is physiological needs, feelings of security and peace, love and affection, reward, and self-actualization. The basic motivational framework shows that motivation follows the cyclical process: needs and motives, ie actions to achieve goals, evaluation after objectives are met, and

correct if there are errors (Schwartz, 2006: 39). Widyasari (2010: 9) "Today the most widely accepted explanation of motivation is Victor Vroom's theory of expectation", in more practical terms, the theory of expectations says that employees will work better and harder if the employee believes their effort will get a good performance appraisal. This means that individual in doing something expect rewards or reciprocity. Rewards or reciprocities serve as extrinsic motivations to meet indirect needs (Frey&Osterloh, 2002: 8).

The career selection of accounting students are similar to the theory above. Accounting students in choosing a career or profession will produce rewards as they expect. For example, an accounting student prefer chooses to work as a public accountant in Big-Four's public accounting firm to chooses an accountant educator. Accounting students expect from their decision could generate rewards in the form of salaries and greater incentives. Otherwise, an accounting student prefer chooses educator accountant to public accountant in Big-Four public accounting firm, because expected from the decision able to provide a comfortable working environment, with less stress level than working as a public accountant at Big-Four's public accounting firm. Accounting students also want to work as corporate accountants rather than government accountants because they want self-actualization and faster career growth. The last, students who want to become a

government accountant wants to get the status of civil servants and enjoy the facilities provided by the government.

b. Motivation To Selects A Career

1) Salary or Financial Reward

According to Stolle's research, 1976 (in Alhadar, 2013: 30) included in the financial rewards are high starting salaries, pension funds, and potential rewards of financial rewards or salary. Laothong & Cheng (2017: 1) states that income makes the motivation to do something. Research by Wicaksono (2011: 11) (Widyasari, 2010: 31) revealed that a salary or financial reward is a factor that students consider in choosing a profession because salary or financial reward for some firms are a major employee attraction. So a salary or a financial reward can be one of the motivations in choosing a career. Salary or financial reward measured by Rahayu (Widyasari, 2010: 31-32):

- a) High initial salary
- b) Pension fund
- c) Fast increment salary

2) Professional Training

Professional training is to add interests, talents, and professional skills. Stolle (in Alhadar 2013: 31) disclosed that professional training considered by students who choose the profession of public accountants. Like Robbins's theory of

motivation (in Nurmayasari, 2016: 33-34) that there is a relationship of personal goals, this relationship explains to what extent the rewards in an organization meet individual personal goals or needs, and the potential attractiveness of the reward for the individual. Andersen (in Ramdani, 2013: 34) in his research showed that student respondents generally have the view that the work of public or non-public accountants has differences in professional training before work. Professional training measured by Rahayu (in Widyasari, 2010: 32):

- a) Pre-work training
- b) Professional training
- c) Monthly training
- d) Working experience

3) Professional Recognition

Professional recognition in this study is the recognition of achievements that promote the position or get more facilities. Maslow (1943: 381) in one level of needs are awards that include: self-esteem, autonomy, achievement, status, recognition, and attention. Professional recognition measured with Rahayu (in Widyasari, 2010: 32):

- a) Give more time to make progress
- b) Recognize an achievement
- c) Need a lot of processes to promote

d) Need a skill to success

4) Social Value

Social values are shown as factor that reveal a person's ability in society or a person's worth that seen from the perspective of another in his community (Widyasari, 2010: 33). In accordance with Stolle (in Aprilyan, 2011: 46) which stated that social values are shown as a factor that manifests a person's ability in his community, or in other words the value of someone from the point of view of others in his community. From the results of his research shows that social values are considered in choosing a profession. Social aspects also make the motivation of the tourists choose the destination (Simkova&Holzner, 2014: 1). Research conducted by Wicaksono (2011: 11) and Widyasari (2010: 82) stated that social values affect the views of accounting students in choosing a career. Social values tested by Rahayu (in Widyasari, 2010: 33):

- a) Process to promotion
- b) Chance to make social service
- c) Chance to communicate with other
- d) Self-satisfaction
- e) Chance to do hobby
- f) Care to individual habit
- g) Prestige

5) Working Environment

The nature of work, the level of competition, and the number of working pressures are the environmental factors of job that influence to the career selection (Widyasari, 2010: 33). Elliot & Dweck (2005: 587) states that difficult tasks will make a person feel challenged and generate an instrinstick motivation that will make someone motivated to do something. Research conducted by Wicaksono (2011: 14), and Setiyani (2005: 83) stated that the working environment is one of the factors of career selection. The working environment is measured by routine, attractive, or overtime.

6) Work Market Consideration

According to Widyasari (2010: 33), "Work market considerations include job security and the availability of employment or ease of accessing job vacancies". Rahayu (in Widyasari, 2010: 33-34), Work market considerations can be measured by:

- a) Guaranteed job security (hard to do PHK)
- b) Understandable work field

7) Personality

Alhadar (2013: 82) stated that personality is one of the factors of career selection of accounting students. Personality is an individual characteristic that determines how the person responds

to his environment. A person's personality will affect the individual in the face of any situation, including in a career selection. Personality is in the form of experience and affects the chosen career.

3. Intention

The intention is one of the personal factors that influence one's career selection. Bordin (in Sukardi, 1993: 3) stated: "Intention inventory scores are a measure of self-concept". Darley & Theda Hagen (in Sukardi, 1993: 3) stated: "The special thing in personality theory is the measurement of interest in position". Terwilliger (in Sukardi, 1993: 3) stated: "Position election is the implementation of self-concept". Terwilliger (in Sukardi, 1993: 3) stated: "Position election is development".

The intention is formed over a long period of time because it is formed from the process of experience, knowledge, and self-actualization in the past. The preferences and interests of one's position related to a wide range of personal and informational backgrounds (Sukardi 1993: 2). Selection of one's career can be influenced by someone's intention. This is because intention can encourage someone's motivation to do something. Sofyan & Hamzah (2012: 10) stated: "Intrinsic motivation it comes from inside like interest or curiosity". Ajzen (Nurmayasari, 2016: 3) stated: "This intention is reflected in how much desire to try and how strong effort is allocated to manifest certain behaviors".

4. Perception

Perception is the process of data management that will produce information. Such information can develop a person's intention and motivation. Sofyan & Hamzah (2012: 10) stated "Changing the principal motivational conception of the drive as the complex cause, hereinafter called attribution". Sofyan & Hamzah (2012: 10) stated that "The notion of attribution refers to the cause of events or outcomes according to individual perceptions". Robbins (in Nurmayasari, 2016: 3) stated that perception is the process by which individuals manage and interpret their sense impression in order to give meaning to their environment. Yet what a person perceives can be different from an objective reality. According to Luthans (in Nurmayasari, 2016: 3) perception is a complex cognitive process that produces a unique world picture, which may be different from reality.

Perceptions are influenced by one's information, knowledge, and assumptions. Gregory & Colman (1995: 128) stated "Perception the processing of sensory information from the receptor". Gregory & Colman (1995: 128) stated: "One may think of perception themselves as the hypothesis of the objects - much like hypothesis in science, suggested and tested by data and enriched by knowledge and assumptions".

B. Relevant Research

1. Research conducted by Mochammad Audi Alhadar (2013) entitled "FAKTOR-FAKTOR YANG MEMPENGARUHI PEMILIHAN KARIER

SEBAGAI AKUNTAN PUBLIK”. Population and sample in this research are undergraduate students of accounting grade 7 and above student of PPAK at Hasanuddin University. The dependent variable of this research is the profession of public accountant. While the independent variables are financial rewards, professional training, professional recognition, social values, work environment, work market considerations, and personality. Hypotheses analysis in this research used t-test. The results show that: (1) The financial reward variable (X1) has a t-count greater than the t-table value ($2.258 > 1.911$) and a significance level smaller than 0.05 ($0.014 < 0.05$). This shows that the variable of financial reward is partially significance to the selection of career as public accountant by accounting student and PPAk, hypothesis (H1) is accepted, (2) Professional training variable (X2) has bigger t-count value of the t-table value ($2.375 > 1.911$), and a significance level smaller than 0.05 ($0.020 < 0.05$). This shows that professional training variables partially significance effect on career selection as public accountant by accounting student and PPAk or , hypothesis (H2) is accepted, (3) Professional recognition variable (X3) has smaller t-count value of the t-table value ($0.163 < 1.911$), and a significance level greater than 0.05 ($0.872 > 0.05$). This shows that the professional recognition variable partially has no significance effect on the selection of career as a public accountant by accounting student and PPAk or , hypothesis (H3) is rejected, (4) Work environment variable (X4) has t-count value which is smaller than the t-table value ($0.498 < 1.911$), and a

significance level greater than 0.05 ($0.620 > 0.05$). This shows that the working environment variable partially has no significance effect on the selection of career as a public accountant by accounting student and PPAk, hypothesis (H4) is rejected, (5) Variable of social values (X5) has value t - counts greater than the t-table value ($4.239 > 1.911$), and a significance level smaller than 0.05 ($0.000 < 0.05$). This indicates that the variable of social values partially significance effect on career selection as public accountant by accounting student and PPAk or hypothesis (H5) is accepted, (6) variable of work market consideration (X6) have t-count value which is greater than the t-table value ($2.711 > 1.911$), and a significance level smaller than 0.05 ($0.008 < 0.05$). This indicates that work market consideration variables significantly influence the selection of career as a public accountant by accounting student and PPAk or, hypothesis (H6) is accepted, (7) Personality variable (X7) has bigger t-count value of the t-table ($2.375 > 1.911$), and a significance level smaller than 0.05 ($0.020 < 0.05$). This shows that the variable of personality partially significance effect on the selection of career as a public accountant by accounting student and PPAk or, hypothesis (H7) is accepted.

2. Research conducted by Eri Wicaksono (2011) entitled “PERSEPSI MAHASISWA AKUNTANSI MENGENAI FAKTOR–FAKTOR YANG MEMBEDAKAN PEMILIHAN KARIER PROFESI AKUNTAN”. Population and sample in this research are S1 Accounting students Regular

I and S1 Accounting students Regular II UNDIP, and S1 Accounting student from UNIKA Soegijapranata. The dependents variable of this research are public accountant, educator accountant, corporate accountant, and government accountant. While the independent variables are salary or financial rewards, professional training, professional recognition, social values, work environment, work market considerations, and personality. Hypotheses analysis in this research using One Way ANOVA analysis test. The result of the research shows that: (1) hypothesis 1, there is a different view of accounting students which seen from the desire of accountant career which viewed from financial reward or salary, is accepted. This is viewed by the F-test value of 11.020 of initial salary question, the F-count value of 9.092 of the question there is a pension fund, F-count value of 14.657 from the question of salary increment, while the significance value of each question is 0.000 (<0.05). (2) Hypothesis 2, there is a different view of accounting student who chooses a career as a public accountant to career as a corporate accountant, government accountant, and educator accountant from professional training factor accepted. This is proven by the Fcount value of 9.110 and significance value of 0.000 (<0.05). (3) Hypothesis 3, there are different views of accounting students who choose careers as public accountants with careers as a corporate accountant, government accountant and accountant educators viewed by the factors of professional recognition, accepted. This is evidenced by the Fcount value of 11.344 and the significance value of

0.000 (<0.05). (4) Hypothesis 4, there are different views of accounting students who choose careers as public accountants to careers as corporate accountant, government accountant, and accountant educators viewed from the factor of social values, is accepted. This is proven by the value of Fcount of 4.783 and the significance value of 0.000 (<0.05). (5) Hypothesis 5, there are different views of accounting students who choose careers as public accountants to careers as corporate accountant, government accountant, and accountant educator in terms of work environment factors, is accepted. This is proven by the Fcount value of 16.664 and the significance value of 0.000 (<0.05). (6) The hypothesis 6 that there are different views of accounting students who choose career as public accountants to careers as corporate accountant, government accountant and educator accountant reviewed of work market consideration factors, is accepted. This is proven by the value of Fcount of 12.535 and the significance value of 0.000 (<0.05). (7) Hypothesis 7, there are different views of accounting students who choose careers as public accountants with careers as corporate accountants, government accountants and accountants educators of the personality factor, is accepted. This is proven by the value of Fcount of 2.041 and the significance value of 0.114 (> 0.05).

3. Research conducted by Lara Absara Aprilyan (2011) entitled “FAKTOR-FAKTOR YANG MEMPENGARUHI MAHASISWA AKUNTANSI DALAM PEMILIHAN KARIER MENJADI AKUNTAN PUBLIK”.

Population and sample in this study are students majoring in accounting at the semester IV and V Diponegoro University and UNIKA. The dependent variable of this research is public accountant. While the independent variables are the intrinsic value of the job, the financial reward/salary, the work environment, professional training, professional recognition, social values, work market considerations, and personality. Hypothesis analysis in this research using descriptive analysis and t-test. The results showed that: (1) Test the influence of intrinsic value of the job to career selection to become public accountant partially obtained the value of t-test statistic 2.219 with a significance equal to 0.228. Based on the significance value t , indicates that the value is smaller than the significance level of 0.05. This shows that at the 5% level, the intrinsic value of the work has a significance effect on the selection of a career to a public accountant or hypothesis 1 is accepted. (2) The examination of the effect of financial reward/salary variable to career selection to a public accountant partially obtained t-test value statistics of 2.381 with a significance of 0.019. Based on the significance value t , indicates that the value is smaller than the significance level of 0.05. This shows that at the level of 5%, financial reward/salary has a significant effect on the selection of a career to a public accountant or hypothesis 2 is accepted. (3) The examination of the effect of work environment variables on the selection of career to be a public accountant partially obtained t-test value statistics of 0.527 with significance of 0.599. Based on the significance value t , indicates that the

value is greater than the significance level of 0.05. This shows that at the 5% level, the work environment has no significant effect on the selection of a career to a public accountant or hypothesis 3 is rejected, (4) The examination of the effect of professional training variables on career selection into public accountant partially obtained t-test value of statistic 2.608 with significance of 0.010. Based on the significance value t, indicates that the value is smaller than the significant level of 0.05. This shows that at the level of 5%, professional training has a significant effect on the selection of a career to a public accountant or hypothesis 4 is accepted. (5) The test of the effect of professional recognition variable on career selection into a public accountant partially obtained the value of t-test statistics of 2.195 with significance of 0.030. Based on the significance value t, indicates that the value is smaller than the significant level of 0.05. This shows that at the level of 5%, professional recognition has a significant effect on the selection of a career to a public accountant or hypothesis 5 is accepted, (6) the test of the influence of social value variables on the selection of careers to public accountant partially obtained the value of t-test statistics of 2.998 with significance of 0.003. Based on the significance value t, indicates that the value is smaller than the significance level of 0.05. This shows that at the 5% level, the social value significantly affects the selection of a career to a public accountant or 6 is accepted. (7) The test of the effect of work market variables on career selection into public accountant partially obtained t-test value of statistic

2.485 with the significance of 0.014. Based on the significance value t , indicates that the value is smaller than the significance level of 0.05. This shows that at the 5% level, the job market has a significant effect on the selection of a career to a public accountant or hypothesis 7 is accepted, and (8) the test of the influence of personality variable on career selection to become public accountant partially obtained t -test value of statistic 2.337 with significance of 0.021. Based on the significance value t , indicates that the value is smaller than the significance level of 0.05. This shows that at the 5% level, the personality has a significant effect on the selection of a career to be a public accountant or hypothesis 8 is accepted.

4. Research conducted by Yuanita Widyasari (2010) entitled “PERSEPSI MAHASISWA AKUNTANSI MENGENAI FAKTOR-FAKTOR YANG MEMBEDAKAN PEMILIHAN KARIER”. Research on regular accounting students I, regular II, regular II from DIII Diponegoro University and Soegijapranata Catholic University of Semarang degree from 2004 to 2008. The dependent variable of this research is the profession of public accountant, accountant educator, corporate accountant, and profession of government accountant. While the independent variables are salary or financial rewards, professional training, professional recognition, social values, work environment, work market considerations, and personality. Hypothesis analysis in this research using One Way ANOVA analysis tool. The results showed that: (1) Hypothesis 1, there is no difference view of accounting students which

seen from the desire of accountant career which viewed from financial reward or salary, rejected. This is proven by the value of F-count of 7.462 and the significance value of 0.000 (<0.05). (2) Hypothesis 2, there is no difference view of accounting students who choose careers as public accountants with careers as a corporate accountant, government accountant and accountant educator viewed from professional training factors, rejected. This is proved by the value of F-count of 11.804 and the significance value of 0.000 (<0.05). (3) Hypothesis 3, there is no difference view of accounting students who choose careers as public accountants with careers as a corporate accountant, accountant educators viewed from the factors of professional recognition, rejected. This is evidenced by the F-count test value of 9.611 and the significance value of 0.000 (<0.05). (4) Hypothesis 4, there is no difference of accounting student views who choose careers as public accountants with careers as corporate accountants, government accountants, and educator accountants viewed from the factor of social values, rejected. This is proven by the value of F-count test of 27.568 and the significance value of 0.000 (<0.05). (5) Hypothesis 5, there is no difference view of accounting students who choose careers as public accountants with careers as corporate accountant, government accountant, and educator accountant in terms of work environment factors, rejected. This is evidenced by the value of F-count of 26.563 and the significance value of 0.000 (<0.05). (6) Hypothesis 6, there is no difference view of accounting students who choose careers as public

accountants with careers as corporate accountant, government accountant, and accountant educators in terms of work market consideration factors, rejected. This is evidenced by the value of F-count of 12.439 and the significance value of 0.000 (<0.05). (7) Hypothesis 7, there are difference views of accounting students who choose careers as public accountants with careers as corporate accountants, government accountants, and the educator accountant of the personality factor, is accepted. This is proven by the F-count value of 1.904 and the significance value of 0.134 (> 0.05).

5. Research conducted by Rediana Setiyani (2005) entitled “FAKTOR-FAKTOR YANG MEMBEDAKAN MAHASISWA AKUNTANSI DALAM MEMILIH PROFESI SEBAGAI AKUNTAN PUBLIK DAN NON-AKUNTAN PUBLIK”. The population and the sample in this research are the fourth grade of accounting students in eight universities: University of Indonesia, Padjadjaran University, Diponegoro University, Sudirman University, Gadjah Mada University, Sebelas Maret University, Brawijaya University, and Airlangga University. The dependent variable of this research is the profession of public accountant and non-public accountant. While the independent variables are salary, professional training, professional recognition, social values, work environment, work intrinsic value, and work market considerations. Hypothesis analysis in this research using descriptive analysis and t-test. The result of the research shows that: (1) hypothesis 1, there is a difference of view of accounting student in choosing the profession of public accountant and

non-public accountant in terms of salary, is accepted. This is proven by the value of t count of 2.975 with probability 0.004 (<0.05), (2) hypothesis 2, there are differences of accounting student views in selecting the profession of public accountant and non-public accountant in terms of professional training, is accepted. This is proven by the t-count of 7.816 with probability 0.000 (<0.05), (3) hypothesis 3, there is a difference of accounting student views in choosing the profession of public accountant and non-public accountant in terms of professional recognition accepted. This is proven by the t count value of 5.103 with probability 0.000 (<0.05), (4) hypothesis 4, there are difference views of accounting students in selecting the profession of public accountant and non-public accountant in terms of social values, is rejected. This is proven by the value of t count of 1.902 with probability 0.058 (> 0.05), (5) hypothesis 5, there are difference views of accounting students in select the profession of public accountant and non-public accountant in terms of work environment, is accepted. This is proven by the t count of 3.369 with the probability of 0.001 (<0.05), (6) hypothesis 6, there are difference views of accounting students in select the profession of public accountant and non-public accountant in terms of the intrinsic value of work, is rejected. This is proven by the value of t-count of 2.614 with probability 0.010 (> 0.05), (7) hypothesis 7, there are difference views in choosing the profession of public accountants and non-public accountant in terms of work market

considerations, is rejected. This is proven by the value of t count of 0.877 with probability 0.381 (> 0.05).

C. Conceptual Framework

1. Salary or Financial Reward Factor to Select A Career

Salary or financial rewards become one aspect for students to consider selecting a career. Students usually want a large salary or financial reward. This is because a large salary or financial reward suffice the needs of daily and the rest can be saved. A large salary or financial reward also enables a person to be independent without the need for financial help from parents or others.

Widyasari (2010: 64-65) stated that the high initial salary is a factor that is considered by the students in choosing a career as a public accountant and corporate accountant than an accountant educator or a government accountant. In addition, financial rewards in the form of pension funds are more in the consideration of students in choosing a career as corporate accountants and government accountants than a career as an accountant educator and public accountant. While the results of the thesis by Setiyani (2005: 63-64) stated that the high initial salary makes students choose a public accountant career than non-accountant public careers. While the financial rewards in the form of pension funds make students choose a career non-public accountant than a public accountant's career. Oktavia (2005: 34) stated that long-term and short-term income is one of the motivations of students in choosing a career. So it can be stated

that students will be more motivated to choose a career that is considered to provide a salary or greater financial rewards.

2. Professional Training Factor to Select A Career

Someone growing to be better. One of them is the development to improve professionalism in a career. Students in choosing a career, more motivated with a career that can improve professionalism through professional training that must or should not be followed. So the chosen career will differentiate received training such as undergoing pre-employment training, professional training outside the institution or within the institution, and the varying experience of the training. This makes the job easier to understand and work on, and makes the job more interesting.

Widyasari (2010: 66) stated that students prefer careers to be a public accountant and corporate accountant than accountant educators and government accountant, considering the pre-training. Setiyani (2005: 67) stated that college students prefer a public accountant career than non-public accountants due to professional training factors outside the institution. So, for that reason, students will be motivated to choose a career that provides expected professional training.

3. Professional Recognition Faktor to Select A Career

Students who have graduated and worked, in choosing a career will consider professional recognition. Such professional acknowledgments such as getting a promotion when achieving, giving more opportunities for growth, there is recognition when achievers require many ways to promote

and require certain skills to succeed. With the recognition of job performance and opportunities to develop will be able to improve the quality of work generated, so as to improve motivation in achieving a better career.

Oktavia (2005: 35) stated that the opportunity to be a leader and knowledge about the profits of a profession is the factor of career selection. Widyasari (2010: 69) stated that students prefer a career to be a public accountant because of the growing opportunities that get. While the student will choose to become a corporate accountant because the career is more shows there is recognition when achievers than public accountants, corporate accountants, and accountants educators. So for that reason, students will be motivated to choose a career that is considered to provide expected professional recognition.

4. Social Value Factor to Select A Career

In choosing a career a student often eyes the social values, such as a society's view of a chosen career, a career that provides more opportunities for interaction with others, more opportunities for hobbies, and the opportunity to work with experts in other fields. Students can be motivated by a career that is considered prestigious by the surrounding community. Students can also be motivated by careers that provide more opportunities to interact with others, with many interacting with others is considered to add insight and relationships. Careers in the select also more interesting, if the career there is more opportunity to run a hobby because

there is a sense of happiness and not depressed in running it. While the opportunity to work with experts in other fields can improve insight and experience and make the job unsaturated.

Widyasari (2010: 71) stated career accountant educators gives more chance to interact with others than public accountants, corporate accountants, and government accountants. Accountant educators also provide more opportunities to work with experts in other fields than public accountants, corporate accountants, and government accountants. So for that reason, students will be motivated to choose a career that is considered to provide the expected social values.

5. Working Environment Factor to Select A Career

There are students in choosing a career will be motivated if the work more quickly completed, easy to complete, the work environment is fun, and the work routine. There are also students who are motivated by career selection if their work is more challenging, achieving perfect results, high levels of competition among employees, and often overtime.

Setiyani (2005: 78) stated that students are more motivated to choose a career non-public accountant because of a permanent working relationship so that it is more adaptable, compared to a public accountant career whose relationship is not permanent, because from time to time different accountant clients faced differently. Oktavia (2005: 35) stated that the accounting profession that does not have a relaxed time is a factor

in motivating career selection. So for that reason, students will be motivated to choose a career based on the work environment.

6. Work Market Considerations Factor to Select A Career

Accounting students tend to choose careers that provide easy access and information on the job market of a career. This is because access and information obtained will affect a person's attitude towards the profession to be lived. The more information, the student can get, the greater the student considers the job opportunities offered.

Oktavia (2005: 35) stated that job market opportunities can be the motivation of students in choosing a career. Widyasari (2010: 77) stated that students choose educators accountant career because of the offered job opportunities easy to know compared to the career of public accountants, corporate accountants, and government accountants. So for that reason, students will be motivated to choose a career based on job market considerations.

7. Personality Factor to Select A Career

Personality is an individual characteristic that determines how the person responds to his environment. A person's personality will affect the individual in the face of any situation, including in a career selection.

Personality is in the form of experience and affects the chosen career.

D. Research Paradigma

Salary or Financial Reward, Professional Training, Professional Recognition, Social Values, Work Environment, Work Market

Considerations, and Personalities based on literature review have an impact on the emergence of differences in the selection of Public Accountant Careers with Corporate Accountants, Government Accountants and Educational Accountants in a research paradigm based on a framework of thinking, can be seen in the following figure:

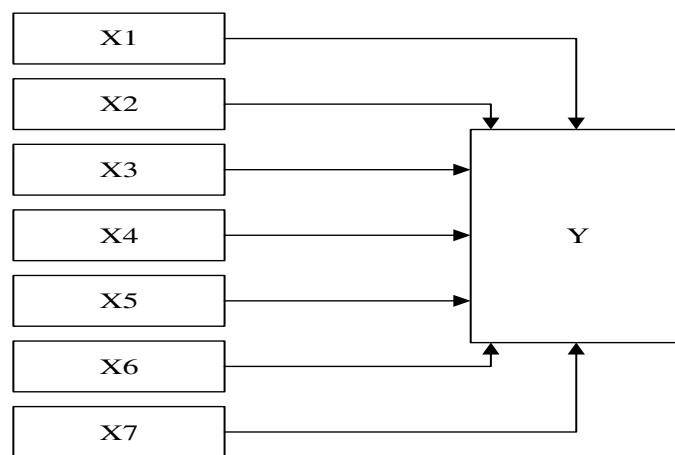


Figure 1. Research Paradigm

Information:

X1 : Salary or Financial Reward

X2 : Professional Training

X3 : Professional Recognition

X4 : Social Value

X5 : Working Environment

X6 : Work Market Consideration

X7 : Personality

Y : Career

→ : Effect of Independent Variable to Dependent Variable

E. Hypothesis

Hypothesis Development:

H1 : Salary or Financial Reward factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta.

- H2 : Profesional Training factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta.
- H3 : Professional Recognition factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta.
- H4 : Social Value factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta.
- H5 : Work Environment factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta.
- H6 : Work Market Considerations factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta.
- H7 : Personality factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta.

CHAPTER III RESEARCH METHOD

A. Kind of Research

Sugiyono (2016: 11) stated that "Quantitative methods can be divided into two methods, those are experiment and survey method". This type of research is a quantitative research using survey method. Kerlinger (in Sugiyono, 2016: 12) suggested that survey research is a study conducted on large and small populations, but the data studied is data from samples taken from that population.

Therefore, this type of research will find whether there are differences view accounting students who choose a career as a public accountant or an educator accountant in terms of the independent variable (X) using the samples taken.

B. Place and Time of Research

This research was carried out on 4 universities in the Special Region of Yogyakarta:

1. Faculty of Economics, State University of Yogyakarta (FE UNY), which is one of the State Universities located on Campus Karangmalang, Jl. Colombo No. 1, Caturtunggal, Depok, Caturtunggal, Sleman, Sleman District, Yogyakarta Special Region.
2. Faculty of Economics and Business Universitas Gajah Mada (FEB UGM), is a State University located in Bulaksumur, Caturtunggal, Depok, Sleman District, Yogyakarta Special Region.

3. Faculty of Economics, University of Ahmad Dahlan (FE UAD), is a private university located in Jl. Cotton 9, Semaki, Umbulharjo, Yogyakarta Special Region.
4. Faculty of Economics, University of Sanata Dharma (FE USD), is a private university located at Affandi Street Tromol Pos 29, Mrican, Chess Tunggal, Depok, Caturtunggal, Depok, Sleman District, Yogyakarta Special Region.

The study was conducted from October to November 2017

C. Population and Sample

1. Population

The population chosen in this study was accounting students of FEB UGM, FE UNY, FE UAD, and FE USD grade of 2015, 2014, and 2013. Reasons for selecting students in those grades: (1) According to interviews conducted by 40 students at the university being a sample of 80% grade 2015, 2014, 2013 has chosen a career so that researchers will get more valid data than the force of 2017 and 2016 that under 50% who have chosen a career, (2) Students of end or middle grade have taken beginner topic, (3) The end or middle grade students already have a career plan, and (4) Have excellent knowledge about accounting profession so be able to provide more valid answers than initial semester.

2. Sample

Determination of the number of samples in this study using the formula Comfre & Lee. Researchers used a sample of 200 accounting

students, because in sampling by comfrey & lee explained that, the amount is enough to get the results of research. Here is a sample determination table and sample description scale from Comfre & Lee (Setiyani, 2005: 37):

Table 1. Sample of Adequacy Scale

Scale	Information
50	Very poor
100	Poor
200	Fairly
300	Good
500	Very good
≥ 1000	Excellent

(Comfrey&Lee, in Setiyani, 2005: 37)

Researchers used 200 students as sample using sampling technique, proportionate random sampling that is sampling in a random manner according to proportion, population members based on the proportion of the number in each population group by way of lottery. The reason for the sample is taken from FE UNY, FEB UGM, FE UAD, and FE USD because researcher wants to examine the perception of accounting student in Yogyakarta, so that researcher choose faculty which can represent most of the faculty of economics having accountancy department in Yogyakarta: (1) FE UNY represent faculty of economics-based university education because in FE has majored in accounting education, administrative education, economic education, and management; (2) FEB UGM represents the faculty of economics of non-education-based state university because in FEB has accountancy, management, and economics majors; (3) FE UAD represents the faculty of

economics of Islamic-based private universities having accounting majors, (4) FE USD as representing the faculty of economics of non-Islamic private university having accountancy majors. The calculation of proportionate random sampling of the 200 sampling formula from comfrey & lee, in four universities were as follows:

- a. Sample of Accounting Students of FE UNY

$$\text{Accounting students of FE UNY} = \frac{1}{4} \times 200 = 50$$

- b. Sample of Accounting Students of FEB UGM

$$\text{Accounting students of FEB UGM} = \frac{1}{4} \times 200 = 50$$

- c. Sample of Accounting Students of FE UAD

$$\text{Accounting students of FE UAD} = \frac{1}{4} \times 200 = 50$$

- d. Sample of Accounting Students of FE USD

$$\text{Accounting students of FE USD} = \frac{1}{4} \times 200 = 50$$

D. Operational Variable Definition

1. Dependent Variable

- a. Public Accountant

A public accountant is an accountant who has obtained permission from the minister of finance to provide public accountant services in Indonesia. Public accountant works in public accounting firm (KAP) in providing public accountant services. The public accountant in obtaining his/her professional degree must take the public accountant

certification exam, the public accountant must also have audit experience and be registered as a member of the Indonesian public accountant (IAPI). Public Accountant as Y'1.

b. Corporate Accountant

A corporate accountant is an accountant who becomes an employee or financial management company. Financial accounting results in the preparation of financial statements to provide information for internal and external parties of the company (Hansen & Mowen, in Wicaksono, 2011: 7). While management accounting produces special and more detailed information for the interests of internal parties by using financial statements. Corporate Accountant as Y'2.

c. Government Accountant

Soemarso (in Wicaksono, 2011: 8) stated that "Government accountants are accountants working on government agencies. The government bodies here are like departments, BPKP, BPK, and DGT". Government Accountant as Y'3.

d. Accountant Educator

According to Astami (in Widyasari, 2010: 31) "Accountant educator is an accounting profession that produces human resources career in three other areas of accounting". Three areas are Compiled curriculum of accounting education, Teaching accounting in various educational institutions, and Conducting research for the development of accounting science. Accountant Educator as Y'4.

2. Independent Variable

a. Salary or Financial Reward

Salaries or Financial Rewards for some companies are the main attraction of employees (Widyasari, 2010: 31). Salaries or financial rewards can be measured by Rahayu (Widyasari, 2010: 31-32):

- 1) High initial salary
- 2) Pension fund
- 3) Fast salary increment

In this study Salaries or Financial Rewards are independent variables denoted by the letter X1.

b. Professional Training

Professional Training is aimed to add interests, talents, and professional skills. Professional training can be measured with Rahayu (in Widyasari, 2010: 32):

- 1) Pre-work training
- 2) Professional training
- 3) Routine work training
- 4) Work experience

In this study, Professional Training is an independent variable which is denoted by the letter X2.

c. Professional Recognition

Professional Recognition in this study is the recognition of achievements that can increase the position or get more facilities. Professional recognition can be measured with Rahayu (in Widyasari, 2010: 32):

- 1) More opportunities to develop
- 2) There is recognition when achieving
- 3) Requires many ways to promote
- 4) Requires expertise to succeed

In this research Professional Recognition is an independent variable which is denoted by the letter X3.

d. Social Value

Social value are shown as factors that reveal a person's ability in society or a person's worth that can be seen from the perspective of others in his environment (Widyasari, 2010: 33). Social values can be tested with Rahayu (in Widyasari, 2010: 33):

- 1) Process to promotion
- 2) Opportunity to perform social services
- 3) Opportunity to interact with others
- 4) Personal satisfaction
- 5) Opportunity to run a hobby outside of work
- 6) Attention to individual behavior
- 7) Prestige work in the eyes of others

In this study, Social Value are independent variables denoted by the letter X4.

e. Working Environment

The nature of work, the level of competition, and the number of working pressures are the environmental factors of work that can affect the selection of career (Widyasari, 2010: 33). The Working Environment is measured in terms of work that is routine, attractive, and often overtime. In this study, the Working Environment is an independent variable which is denoted by the letter X5.

f. Work Market Consideration

According to Widyasari (2010: 33), "Work market considerations include job security and the availability of employment or ease of accessing job vacancies". Rahayu (in Widyasari 2010: 33-34), Work market considerations can be measured by:

- 1) Secured working (sparse layoffs)
- 2) Good Employment opportunities

In this study, Work Market Consideration are independent variables denoted by the letter X6.

g. Personality

Personality is one of the individual factors to choose a career (Widyasari, 2010: 33). In this study Personality is an independent variable denoted by the letter X7.

E. Instrument and Data Collecting Technique

Data collection techniques in this study through a questionnaire given in person or electronic questionnaire. A personal questionnaire is a good way to obtain data if the survey is limited in a local area and is able to gather the person who is the object of the questionnaire (Sekaran, 2006: 82). If the object of the questionnaire is not limited to a local area as well and the writer is unable to gather the person who is the object of the questionnaire, then the author will use an electronic questionnaire to retrieve data due to the limited ability of researchers to retrieve data directly on the subject of research in this thesis.

List of questions about career selection as a public accountant with corporate accountants, government accountants, and accountants of educators who will be answered by accounting students. Scoring is given to the statement items in the questionnaire. The Likert scale used in this study is a five dimension with a range of values of 1 to 5, assuming:

Table 2. Linkert Scare Score

Question	
Answer	Score
Disagree	1
Less Agree	2
Doubtful	3
Agree	4
Strongly agree	5

Table 3. Item Indicator Table

Variable	Item Number	Total
Salary or Financial Reward (X1) (Yunita Widayasari, 2010)	1, 2, 3	3
Professional Training(X2) (Yunita Widayasari, 2010)	4, 5, 6, 7	4
Professional Recognition (X3) (Yunita Widayasari, 2010)	8, 9, 10, 11	4
Social Value (X4) (Yunita Widayasari, 2010)	12, 13, 14, 15, 16, 17	6
Working Environment (X5) (Yunita Widayasari, 2010)	18, 19, 20, 21, 22, 23, 24	7
Work Market Consideration (X6) (Yunita Widayasari, 2010)	25, 26	2
Personality (X7) (Yunita Widayasari, 2010)	27	1

F. Research Instrument Test

Research instrument test is conducted to measure the validity and reliability of the instrument. The research instrument test is required because the accuracy of the data obtained will determine the quality of the research results. The test of this research instrument was conducted on 30 Students of Accounting Program and Accounting Department S1 UNY, UGM, UAD, and USD grade 2014 and 2015. Testing was done in the class because it has met the sampling requirements determined by the researchers, so it is expected that the class will be able to represent the entire sample.

1. Validity Test

Validity test is used to measure the validity of a questionnaire. If the instrument used is valid, then the measuring instrument used to obtain the data is valid (Sugiyono, 2016: 168). Testing the validity of the instrument using the formula Person Product Moment Correlation, in this

study correlation is denoted by r. The significant test is done by comparing the r count with r table for the 5 percent significance level of degree of freedom (df) = n-2, in this case, n is the number of samples. If r arithmetic > r table then the question or indicator is declared valid, and vice versa if r arithmetic < r table then the question or indicator stated invalid.

The formula used is the Pearson Correlation formula:

$$r = \frac{\frac{1}{N} \sum (x - \bar{x})(y - \bar{y})}{Sx Sy}$$

Where:

$$\bar{x} = \frac{\sum x}{N}$$

$$\bar{y} = \frac{\sum y}{N}$$

$$Sx = \sqrt{\frac{\sum (x - \bar{x})^2}{N}}$$

$$Sy = \sqrt{\frac{\sum (y - \bar{y})^2}{N}}$$

Information:

$\sum x$ = Total product of x

$\sum y$ = Total product of y

N = Total sample

$\sum (x - \bar{x})^2$ = The sum of the squares of the product x is subtracted by the average x product

$\sum (y - \bar{y})^2$ = The sum of the squares of the product y is subtracted by the average y product

(Sarwono, 2006: 150)

2. Reliability Test

Reliability test used to measure the questionnaire. The questionnaire is valid if there are similar data in different time (Sugiyono, 2016: 168). In knowing whether reliable or not a variable can also be tested statistics by looking at the value of Cronbach Alpha. The criteria that can be used are as follows (Ghozali, in Widyasari, 2010: 37):

- a. If the value of Cronbach Alpha > 0.60 then the questions used to measure the variable is "Reliable"
- b. If the value of Cronbach Alpha < 0.60 then the questions used to measure the variable is "Not reliable"

Measurement reliability of the question items by spreading questionnaires to the respondents and the results of the score measured the correlation between score answers in the same question items.

Alpha formula:

$$r_{11} = \frac{k}{k-1} - 1 - \frac{\sum \sigma_b^2}{\sigma_t^2}$$

Information:

r_{11} = Instrumen Reliability

k = Number of Questions

$\sum \sigma_b^2$ = Variance

σ_t^2 = Variance Total

(Suharsimi, 2013: 239)

G. Data Analysis Method

1. Descriptive Statistic Analysis

Sarwono (2006: 138) stated that the analysis of statistical data descriptive transformation of raw data into a form that will make the reader more easily understand and interpret the intent of the data. Descriptive statistics are used to describe the characteristics of salary, professional training, professional recognition, social values, work environment, work market considerations, and personality variable by looking at descriptive statistics tables showing theoretical range, actual range, average, and standard deviation. The formula is as follows:

- a. Frequency Distribution based on theoretical range figures using the sturges formula (Santosa&Muliawan, 2007: 31):

$$\text{Total class} = 1 + 3.30 \log N$$

$$\text{Interval class} = \frac{\text{Range of data}}{\text{Number of interval classes}}$$

Information:

N = Number of Sample

Range = Interval between highest Score and Lowest Score

- b. Determination of mean and ideal deviation standard Azwar (2010: 163), can use the formula:

$$\text{Mean ideal (Mi)} = 1/2 (\text{Highest score} + \text{Lowest score})$$

$$\text{Ideal deviation standard} = 1/6 (\text{Highest score} + \text{Lowest score})$$

- c. Based on the ideal score can be categorized into five categories of tendency according to Azwar (2010: 163), using the following formula:

$$\text{Very High} = X > M + 1.5 \text{ SD}$$

$$\text{High} = M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$$

$$\text{Medium} = M - 0.5 \text{ SD} < X \leq M + 0.5 \text{ SD}$$

$$\text{Low} = M - 1.5 \text{ SD} < X \leq M - 0.5 \text{ SD}$$

$$\text{Very Low} = X \leq M - 1.5 \text{ SD}$$

Information:

$$X = \text{Score}$$

$$M = \text{Mean ideal}$$

$$\text{SD} = \text{Ideal standard deviation}$$

2. Data Normality Test

The normality test is performed to determine whether the score of each variable has a normal distribution. Normality test data is performed using Skewness test. Z value of the proxy above compared with the critical value, for alpha 0.05 critical value 1.96. The output of Skewness should show that all variables have a skewness ratio below 1.96, so it can be concluded that the sample data in the distributed variable is normal (Ghozali, in Wicaksono, 2011: 47-48). Skewness formula:

$$\frac{S - 0}{\sqrt{6/N}}$$

Information:

S = Skewness score

N = Total case

(Widyasari, 2010: 60)

3. Hypothesis Test

A hypothesis test is used to determine whether differences or not there are in student perceptions of factors regarding career selection.

Hypothesis test used by Multivariate analysis using One Way Analysis of Variance (MANOVA). The MANOVA formula is:

$$F = (\text{Variance Between Sample}) / (\text{Variance Within Sample})$$

Information:

F = F test

(Atmajaya, 2009: 130)

After the table of One-Way ANOVA, the output is displayed it will be seen the result of F test value which can become hypothesis criterion accepted or rejected. The accepted or rejected hypothesis criteria that can be used are as follows (Ghozali 2005, in Widyasari, 2011: 56):

- a. If the value of F test > 0.05 then the hypothesis is rejected. Because it states the same variance
- b. If the value of F test < 0.05 then hypothesis accepted. Because it signifies unequal variance

CHAPTER IV DEVELOPMENT RESULTS

A. Description of Research

This research is supposed to know what the factor that differentiates career selection as a Public Accountant, Corporate Accountant, Government Accountant, or Accountant Educator that influenced by Salary or Financial Reward, Professional Training, Professional Recognition, Social Value, Working Environment, Work Market Consideration, and Personality among Accounting Students in Special Region of Yogyakarta. Respondents in this study are S1 Accounting Students of FE UNY, FE UAD, FEB UGM, and FE USD degree of 2013, 2014, and 2015 with the number for each university as many as 50 people, so the total sample of research are 200 respondents.

B. Result of Statistic Descriptive Analysis

Description of the category of variables describes the responses of respondent regarding independent variables that include: Financial Reward or Salary, Professional Training, Professional Recognition, Social Value, Work Environment, Work Market Consideration, and Personality. Research data were categorized into five groups: Very High, High, Medium, Low, and Very Low. Categorization is based on the average value and standard deviation on each research variable. The categorization results are presented below:

1. Salary or Financial Reward

Salary or financial reward variable is measured using a questionnaire consisting of 3 grains of statements given to 200 people.

This assessment uses the Likert scale model with five alternative answers,

whereas the highest score is 15 of the highest possible score (5×3) = 15 and the lowest score is 3 of the lowest possible score (1×3) = 3. These scores are then analyzed and obtained a value of Mean = 10.4900, Median = 10.0000, Mode = 11.00, and Standard Deviation = 1.94391.

For preparing the frequency distribution of motivation variable to get a salary or financial reward performed steps based on the formula of (Sugiyono, 2013: 29) as follows:

- a. Calculate total of the class interval

$$\begin{aligned}\text{Total of the class interval} &= 1 + 3.3 \log n \\ &= 1 + 3.3 \log 200 \\ &= 1 + 7.6 \\ &= 8.6 \text{ rounded to } 9\end{aligned}$$

- b. Calculate the interval

$$\begin{aligned}\text{Data interval} &= \text{Highest data} - \text{Lowest data} \\ &= 15 - 7 \\ &= 8\end{aligned}$$

- c. Calculate length of class

$$\begin{aligned}\text{Class length (P)} &= \frac{\text{Range of data}}{\text{Number of interval classes}} \\ &= \frac{8}{9} \\ &= 0.9\end{aligned}$$

From the calculation results can be made a table of frequency distribution as follows:

Table 4. Distribution of Frequency Salary or Financial Reward

No.	Interval	F	%
1	15-15.9	10	5.0%
2	14-14.9	3	1.5%
3	13-13.9	15	7.5%
4	12-12.9	30	15.0%
5	11-11.9	41	20.5%
6	10-10.9	31	15.5%
7	9-9.9	38	19.0%
8	8-8.9	24	12.0%
9	7-7.9	8	4.0%
Total		200	100%

Source: Primary data 2017

Based on the table, the majority of the variable frequency of Salary or Financial Reward lies at the 11-11.9 interval of 41 people (20.5%) and least lies in the interval 14-14.9 as many as 3 people (1.5 %).

The identification of tendency concerning the high salary factor or financial reward in this study uses determination of mean or mean and ideal deviation standard. Based on the ideal score can be categorized into five categories of tendency according to Azwar (2010: 163), as follows:

Very high	$= X > M + 1.5 \text{ SD}$
High	$= M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$
Medium	$= M - 0.5 \text{ SD} < X \leq M + 0.5 \text{ SD}$
Low	$= M - 1.5 \text{ SD} < X \leq M - 0.5 \text{ SD}$
Very Low	$= X \leq M - 1.5 \text{ SD}$

Moreover, Mean Ideal (Mi) and Ideal Deviation Standard (SDi) value are obtained based on the following formula:

$$\text{Mean Ideal (Mi)} = \frac{1}{2} (\text{Highest score} + \text{Lowest score})$$

	$= \frac{1}{2} (15 + 3)$ $= \frac{1}{2} (18)$ $= 9$
Standard Deviation ideal	$= \frac{1}{6} (\text{Highest score} - \text{Lowest score})$ $= \frac{1}{6} (15 - 3)$ $= \frac{1}{6} (12)$ $= 2$
Group of Very High	$= X > (M + 1.5 \text{ SD})$ $= X > (9 + 1.5*2)$ $= X > (9 + 3)$ $= > 12$
Group of High	$= M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$ $= (9 + 0.5*2) \leq X \leq (9 + 1.5*2)$ $= 10 \leq X \leq 12$ $= 10 - 12$
Group of Medium	$= M - 0.5 \text{ SD} < X \leq M + 0.5 \text{ SD}$ $= (9 - 0.5*2) \leq X \leq (9 + 0.5*2)$ $= 8 \leq X \leq 10$ $= 8 - 10$
Group of Low	$= M - 1.5 \text{ SD} < X \leq M - 0.5 \text{ SD}$ $= (9 - 1.5*2) \leq X < (9 - 0.5*2)$ $= 6 \leq X < 10$ $= 6 - 10$

$$\begin{aligned}
\text{Group of Very Low} &= X \leq M - 1.5 \text{ SD} \\
&= X < (9 - 1.5 \cdot 2) \\
&= X < 6 \\
&= < 6
\end{aligned}$$

Referring to the categorization calculation, the distribution categories of payments tendency or financial rewards can be show in the following table:

Table 5. Distribution of Tendency Salary or Financial Reward

No.	Class Interval	Frequency	Percentage (%)	Category
1	$X > 12.00$	58	29.0	Very high
2	$10.00 < X \leq 12.00$	72	36.0	High
3	$8.00 < X \leq 10.00$	62	31.0	Medium
4	$6.00 < X \leq 8.00$	8	4.0	Low
5	$X \leq 6.00$	0	0.0	Very Low
Total		200	100.0	

Sources: Primary Data 2017

Based on the table, it can be seen that the variable Salary or Financial Reward get the assessment in the High category, which is indicated by 72 people (36.0%).

2. Professional Training

Professional training variable is measured using a four-point questionnaire given to 200 people. This assessment uses the Likert scale model with five alternative answers. Whereas the highest score is 20 of the highest possible score (5×4) = 20 and the lowest score is 4 of the lowest possible score (1×4) = 4. The scores are then analyzed and obtained

Mean of 14.8000; Median of 14.5000; Mode of 12.00; and Standard Deviation of 2.71974.

As for arranging the frequency distribution of professional training variables carried out the steps based on the formula of (Sugiyono, 2013: 29) as follows:

- a. Calculate total of the class interval

$$\begin{aligned}\text{Total of the class interval} &= 1 + 3.3 \log n \\ &= 1 + 3.3 \log 200 \\ &= 1 + 7.6 \\ &= 8.6 \text{ rounded to } 9\end{aligned}$$

- b. Calculate the interval

$$\begin{aligned}\text{Data interval} &= \text{Highest data} - \text{Lowest data} \\ &= 20 - 9 \\ &= 11\end{aligned}$$

- c. Calculate length of class

$$\begin{aligned}\text{Class length (P)} &= \frac{\text{Range of data}}{\text{Number of interval classes}} \\ &= \frac{11}{9} \\ &= 1.2\end{aligned}$$

From the calculation results can be made table about the frequency distribution as follows:

Table 6. Distribution of Frequency Professional Training

No.	Interval	F	%
1	19.4-20.6	14	7.0%
2	18.1-19.3	22	11.0%
3	16.8-18.0	19	9.5%
4	15.5-16.7	29	14.5%
5	14.2-15.4	16	8.0%
6	12.9-14.1	45	22.5%
7	11.6-12.8	38	19.0%
8	10.3-11.5	15	7.5%
9	9.0-10.2	2	1.0%
Total		200	100%

Source: Primary Data 2017

Based on the table, the majority of professional training variables frequency lies in the interval 12.9-14.1 as many as 45 people (22.5%) and at least lies in the interval 9.0-10.2 as much as 2 people (1.0%).

The identification of tendency in the high level of professional training in this study used the determination of mean and ideal deviation standard. Based on the ideal score can be categorized into five categories of tendency according to Azwar (2010: 163), as follows:

Very high	$= X > M + 1.5 \text{ SD}$
High	$= M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$
Medium	$= M - 0.5 \text{ SD} < X \leq M + 0.5 \text{ SD}$
Low	$= M - 1.5 \text{ SD} < X \leq M - 0.5 \text{ SD}$
Very Low	$= X \leq M - 1.5 \text{ SD}$

While Mean Ideal (Mi) and Ideal Deviation Standard (SDi) values are obtained based on the following formula:

$$\text{Mean Ideal (Mi)} = \frac{1}{2} (\text{Highest score} + \text{Lowest score})$$

	$= \frac{1}{2} (20 + 4)$ $= \frac{1}{2} (24) = 12$
Standard Deviation ideal	$= \frac{1}{6} (\text{Highest score} - \text{Lowest score})$ $= \frac{1}{6} (20 - 4)$ $= \frac{1}{6} (16) = 2.67$
Group of Very High	$= X > (M + 1.5 \text{ SD})$ $= X > (12 + 1.5 * 2.67)$ $= X > (12 + 4.0)$ $= > 16$
Group of High	$= M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$ $= (12 + 0.5 * 2.67) \leq X \leq (12 + 1.5 * 2.67)$ $= 13.33 \leq X \leq 16.00$ $= 13.33 - 16.00$
Group of Medium	$= M - 0.5 \text{ SD} < X \leq M + 0.5 \text{ SD}$ $= (12 - 0.5 * 2.67) \leq X \leq (12 + 0.5 * 2.67)$ $= 10.67 \leq X \leq 13.33$ $= 10.67 - 13.33$
Group of Low	$= M - 1.5 \text{ SD} < X \leq M - 0.5 \text{ SD}$ $= (12 - 1.5 * 2.67) \leq X < (12 - 0.5 * 2.67)$ $= 8.00 \leq X < 10.67$ $= 8.00 - 10.67$
Group of Very Low	$= X \leq M - 1.5 \text{ SD}$ $= X < (12 - 1.5 * 2.67)$

$$= X < 8.00$$

$$= < 8.00$$

Referring to the calculations, the distribution of professional training tendency categories can be made in the following table:

Table 7. Distribution of Tendency Professional Training

No.	Class Interval	Frequency	Percentage (%)	Category
1	$X > 16.00$	84	42.0	Very High
2	$13.33 < X \leq 16.00$	38	19.0	High
3	$10.67 < X \leq 13.33$	76	38.0	Medium
4	$8.00 < X \leq 10.67$	2	1.0	Low
5	$X \leq 8.00$	0	0.0	Very Low
Total		200	100.0	

Source: Primary Data 2017

Based on the table, it can be seen that professional training variables get the assessment in the Very High category, that is indicated by 84 people (42.0%).

3. Professional Recognition

The professional recognition variable is measured using a four-point questionnaire given to 200 people. This assessment uses the Likert scale model with five alternative answers. Whereas the highest score is 20 of the highest possible score (5×4) = 20 and the lowest score is 4 of the lowest possible score (1×4) = 4. The scores are then analyzed and obtained Mean of 13.9750; Median of 14.0000; Mode of 12.00; and Standard Deviation of 2.52313.

As for composing the frequency distribution of professional recognition variables carried out steps based on the formula of (Sugiyono, 2013: 29) as follows:

- a. Calculate total of the class interval

$$\begin{aligned}\text{Total of the class interval} &= 1 + 3.3 \log n \\ &= 1 + 3.3 \log 200 \\ &= 1 + 7.6 \\ &= 8.6 \text{ rounded to } 9\end{aligned}$$

- b. Calculate the interval

$$\begin{aligned}\text{Data interval} &= \text{Highest data} - \text{Lowest data} \\ &= 20 - 6 = 14\end{aligned}$$

- c. Calculate length of class

$$\begin{aligned}\text{Class length (P)} &= \frac{\text{Range of data}}{\text{Number of interval classes}} \\ &= \frac{14}{9} = 1.6\end{aligned}$$

From the calculation results can be made table about the frequency distribution as follows:

Table 8. Distribution of Frequency Professional Recognition

No.	Interval	F	%
1	19.6-21.2	6	3.0%
2	17.9-19.5	12	6.0%
3	16.2-17.8	13	6.5%
4	14.5-16.1	49	24.5%
5	12.8-14.4	49	24.5%
6	11.1-12.7	59	29.5%
7	9.4-11	10	5.0%
8	7.7-9.3	1	0.5%
9	6.0-7.6	1	0.5%
Total		200	100%

Source: Primary Data 2017

Based on the table, the majority of professional recognition variable frequencies lie at intervals of 11.1-12.7 as many as 59 people (29.5%) and at least located at 6.0-7.6 and 7.7-9.3 each were 1 person (0,5%).

The identification of tendency regarding the high level of professional recognition in this study used the determination of mean and ideal deviation standard. Based on the ideal score can be categorized into five categories of tendency according to Azwar (2010: 163), as follows:

Very high	$= X > M + 1.5 \text{ SD}$
High	$= M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$
Medium	$= M - 0.5 \text{ SD} < X \leq M + 0.5 \text{ SD}$
Low	$= M - 1.5 \text{ SD} < X \leq M - 0.5 \text{ SD}$
Very Low	$= X \leq M - 1.5 \text{ SD}$

While Mean Ideal (Mi) and Ideal Deviation Standard (SDi) values are obtained based on the following formula:

Mean Ideal (Mi)	$= \frac{1}{2} (\text{Highest score} + \text{Lowest score})$
	$= \frac{1}{2} (20 + 4)$
	$= \frac{1}{2} (24) = 12$
Standard Deviation Ideal	$= \frac{1}{6} (\text{Highest score} - \text{Lowest score})$
	$= \frac{1}{6} (20 - 4)$
	$= \frac{1}{6} (16) = 2.67$
Group of Very High	$= X > (M + 1.5 \text{ SD})$
	$= X > (12 + 1.5 * 2.67)$

	$= X > (12 + 4.0)$ $= > 16$
Group of High	$= M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$ $= (12 + 0.5*2.67) \leq X \leq (12 + 1.5*2.67)$ $= 13.33 \leq X \leq 16.00$ $= 13.33 - 16.00$
Group of Medium	$= M - 0.5 \text{ SD} < X \leq M + 0.5 \text{ SD}$ $= (12 - 0.5*2.67) \leq X \leq (12 + 0.5*2.67)$ $= 10.67 \leq X \leq 13.33$ $= 10.67 - 13.33$
Group of Low	$= M - 1.5 \text{ SD} < X \leq M - 0.5 \text{ SD}$ $= (12 - 1.5*2.67) \leq X < (12 - 0.5*2.67)$ $= 8.00 \leq X < 10.67$ $= 8.00 - 10.67$
Group of Very Low	$= X \leq M - 1.5 \text{ SD}$ $= X < (12 - 1.5*2.67)$ $= X < 8.00$ $= < 8.00$

Referring to the calculation, the distribution of the professional recognition tendency categories can be made in the following table:

Table 9. Distribution of Tendency Professional Recognition

No.	Class Interval	Frequency	Percentage (%)	Category
1	$X > 16.00$	58	29.0	Very high
2	$13.33 < X \leq 16.00$	51	25.5	High
3	$10.67 < X \leq 13.33$	79	39.5	Medium
4	$8.00 < X \leq 10.67$	11	5.5	Low
5	$X \leq 8.00$	1	0.5	Very Low
Total		200	100.0	

Source: Primary Data 2017

Based on the table, it can be seen that the professional recognition variables get the assessment in the Medium category, which is indicated by 79 people (39.5%).

4. Social Value

Variables of social values were measured using a questionnaire consisting of 6 questions given to 200 people. This assessment used the Likert scale model with five alternative answers. Whereas the highest score is 30 of the highest possible score (5×6) = 30 and the lowest score is 6 of the lowest possible score (1×6) = 6. The score is analyzed and obtained value of Mean = 19.4600; Median = 19.0000; Mode = 17.00; and Standard Deviation = 3.75083.

As for prepare, the distribution of variable frequency of social values carried out steps based on the formula of (Sugiyono, 2013: 29) as follows:

a. Calculate total of the class interval

$$\begin{aligned}
 \text{Total of the class interval} &= 1 + 3.3 \log n \\
 &= 1 + 3.3 \log 200
 \end{aligned}$$

$$= 1 + 7.6$$

$$= 8.6 \text{ rounded to } 9$$

b. Calculate the interval

$$\text{Data interval} = \text{Highest data} - \text{Lowest data}$$

$$= 30 - 12$$

$$= 18$$

c. Calculate length of class

$$\text{Class length (P)} = \frac{\text{Range of data}}{\text{Number of interval classes}}$$

$$= \frac{18}{9}$$

$$= 2$$

From the calculation results can be made table about the frequency distribution as follows:

Table 10. Distribution of Frequency Social Value

No.	Interval	F	%
1	28.8-30.8	7	3.5%
2	26.7-28.7	4	2.0%
3	24.6-26.6	8	4.0%
4	22.5-24.5	23	11.5%
5	20.4-22.4	27	13.5%
6	18.3-20.3	33	16.5%
7	16.2-18.2	58	29.0%
8	14.1-16.1	35	17.5%
9	12-14	5	2.5%
Total		200	100%

Source: Primary Data 2017

Based on the table, the majority of the social variable frequency variables lie in the interval 16.2-18.2 as many as 58 people (29.0%) and at least lie in the interval 26.7-28.7 as many as 4 people (2.0%).

The identification of tendency regarding the high and low social values in this study used the determination of mean and ideal deviation standard. Based on the ideal score can be categorized into five categories of tendency according to Azwar (2010: 163), as follows:

Very high	$= X > M + 1.5 \text{ SD}$
High	$= M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$
Medium	$= M - 0.5 \text{ SD} < X \leq M + 0.5 \text{ SD}$
Low	$= M - 1.5 \text{ SD} < X \leq M - 0.5 \text{ SD}$
Very Low	$= X \leq M - 1.5 \text{ SD}$

While Mean Ideal (Mi) and Ideal Deviation Standard (SDi) values are obtained based on the following formula:

Mean Ideal (Mi)	$= \frac{1}{2} (\text{Highest score} + \text{Lowest score})$ $= \frac{1}{2} (30 + 6)$ $= \frac{1}{2} (36) = 18$
Standard Deviation Ideal	$= \frac{1}{6} (\text{Highest score} - \text{Lowest score})$ $= \frac{1}{6} (30 - 6)$ $= \frac{1}{6} (24) = 4.00$
Group of Very High	$= X > (M + 1.5 \text{ SD})$ $= X > (18 + 1.5*4)$ $= X > (18 + 6.0)$ $= > 24.00$
Group of High	$= M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$ $= (18 + 0.5*4) \leq X \leq (18 + 1.5*4)$

$$= 20 \leq X \leq 24.00$$

$$= 20.00 - 24.00$$

Group of Medium

$$= M - 0.5 SD < X \leq M + 0.5 SD$$

$$= (18 - 0.5*4) \leq X \leq (18 + 0.5*4)$$

$$= 16 \leq X \leq 20$$

$$= 16 - 20$$

Group of Low

$$= M - 1.5 SD < X \leq M - 0.5 SD$$

$$= (18 - 1.5*4) \leq X < (18 - 0.5*4)$$

$$= 12.00 \leq X < 16.00$$

$$= 12.00 - 16.00$$

Group of Very Low

$$= X \leq M - 1.5 SD$$

$$= X < (18 - 1.5*4)$$

$$= X < 12.00$$

$$= <12.00$$

Referring to the calculation, the distribution of categories of tendency in social value described in the following table:

Table 11. Categories of Social Value Tendency

No.	Class Interval	Frequency	Percentage (%)	Category
1	$X > 24.00$	33	16.5	Very high
2	$20.00 < X \leq 24.00$	47	23.5	High
3	$16.00 < X \leq 20.00$	98	49	Medium
4	$12.00 < X \leq 16.00$	22	11	Low
5	$X \leq 12.00$	0	0.0	Very low
Total		200	100.0	

Source: Primary Data 2017

Based on the table, it can be seen that the variables of social values get the assessment in the Medium category, which is indicated by 98 people (49.0%).

5. Working Environment

The Working Environment variable is measured use a questionnaire consisting of 6 grains of statements given to 200 people. This assessment uses the Likert scale model with five alternative answers. The Likert scale is a bipolar scale method that measures either positive or negative responses to a statement. In this study the Likert scale is measured on a 5 scale options. The five scores obtained the highest score of thirty, this skor obtained from multiplication between the scale and the number of questions. The following calculations, the highest possible score $(5 \times 6) = 30$ and the lowest score is 6 of the lowest possible score $(1 \times 6) = 6$. The scores are analyzed and obtained Mean value is 19.2500; Median values is 19.0000; Mode value is 18.00; and Standard Deviation value is 3.12350.

For preparing the distribution of variable frequency of social values carried out steps based on the formula of (Sugiyono, 2013: 29) as follows:

a. Calculate total of the class interval

$$\begin{aligned}
 \text{Total of the class interval} &= 1 + 3.3 \log n \\
 &= 1 + 3.3 \log 200 \\
 &= 1 + 7.6 \\
 &= 8.6 \text{ rounded to } 9
 \end{aligned}$$

b. Calculate the interval

$$\begin{aligned}\text{Data interval} &= \text{Highest data} - \text{Lowest data} \\ &= 30 - 13 \\ &= 17\end{aligned}$$

c. Calculate length of class

$$\begin{aligned}\text{Class length (P)} &= \frac{\text{Range of data}}{\text{Number of interval classes}} \\ &= \frac{17}{9} \\ &= 1.9\end{aligned}$$

From the calculation results can be made frequency distribution table as follows:

Table 12. Distribution of Frequency Working Environment

No.	Interval	F	%
1	29-30.9	1	0.5%
2	27-28.9	1	0.5%
3	25-26.9	10	5.0%
4	23-24.9	18	9.0%
5	21-22.9	40	20.0%
6	19-20.9	33	16.5%
7	17-18.9	54	27.0%
8	15-16.9	36	18.0%
9	13-14.9	7	3.5%
Total		200	100%

Source: Primary Data 2017

Based on the table, the majority of the working environment variable frequency lies at 17-18.9 intervals of 54 people (27.0%) and at least located at intervals 27-28.9 and 29-30.9 respectively as many as 1 person (0.5%).

The identification of tendency in the high Working Environment in this study used the determination of mean and ideal deviation standard. Based on the ideal score can be categorized into five categories of tendency according to Azwar (2010: 163), as follows:

Very high	$= X > M + 1.5 \text{ SD}$
High	$= M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$
Medium	$= M - 0.5 \text{ SD} < X \leq M + 0.5 \text{ SD}$
Low	$= M - 1.5 \text{ SD} < X \leq M - 0.5 \text{ SD}$
Very Low	$= X \leq M - 1.5 \text{ SD}$

While Mean ideal (Mi) and Ideal Deviation Standard (SDi) values are obtained based on the following formula:

Mean Ideal (Mi)	$= \frac{1}{2} (\text{Highest score} + \text{Lowest score})$
	$= \frac{1}{2} (30 + 6)$
	$= \frac{1}{2} (36) = 18$
Standar Deviasi Ideal	$= \frac{1}{6} (\text{Highest score} - \text{Lowest score})$
	$= \frac{1}{6} (30 - 6)$
	$= \frac{1}{6} (24) = 4.00$
Group of Very High	$= X > (M + 1.5 \text{ SD})$
	$= X > (18 + 1.5*4)$
	$= X > (18 + 6.0)$
	$= > 24.00$
Group of High	$= M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$
	$= (18 + 0.5*4) \leq X \leq (18 + 1.5*4)$

$$= 20 \leq X \leq 24.00$$

$$= 20.00 - 24.00$$

Group of Medium

$$= M - 0.5 SD < X \leq M + 0.5 SD$$

$$= (18 - 0.5*4) \leq X \leq (18 + 0.5*4)$$

$$= 16 \leq X \leq 20$$

$$= 16 - 20$$

Group of Low

$$= M - 1.5 SD < X \leq M - 0.5 SD$$

$$= (18 - 1.5*4) \leq X < (18 - 0.5*4)$$

$$= 12.00 \leq X < 16.00$$

$$= 12.00 - 16.00$$

Group of Very Low

$$= X \leq M - 1.5 SD$$

$$= X < (18 - 1.5*4)$$

$$= X < 12.00$$

$$= <12.00$$

Referring to the calculation, the distribution of working environment tendencies can be described in the following table:

Table 13. Category of Working Environment Tendency

No.	Class Interval	Frequenci	Percentage (%)	Category
1	$X > 24.00$	24	12.0	Very high
2	$20.00 < X \leq 24.00$	60	30.0	High
3	$16.00 < X \leq 20.00$	101	50.5	Medium
4	$12.00 < X \leq 16.00$	15	7.5	Low
5	$X \leq 12.00$	0	0.0	Very Low
Total		200	100.0	

Source: Primary Data 2017

Based on the table, it can be seen that the work environment variable get the assessment in the Medium category, which is indicated by 101 people (50.5%).

6. Work Market Consideration

The work market consideration variable is measured use a questionnaire consisting of 2 grains of statements given to 200 people. This assessment use the Likert scale model with five alternative answers. The Likert scale is a bipolar scale method that measures either positive or negative responses to a statement. In this study the Likert scale is measured on a 5 scale options. The five scores obtained the highest score of ten, this skor obtained from multiplication between the scale and the number of questions. The following calculations, the highest possible score $(5 \times 2) = 10$ and the lowest score is 2 of the lowest possible score $(1 \times 2) = 2$. The scores are analyzed and obtained Mean value is 6.8000; Median value is 6.0000; Mode value is 6.00, and Standard Deviation value is 1.58193.

For preparing the distribution of variable frequency of social values carried out steps based on the formula of (Sugiyono, 2013: 29) as follows:

a. Calculate total of the class interval

$$\begin{aligned}
 \text{Total of the class interval} &= 1 + 3.3 \log n \\
 &= 1 + 3.3 \log 200 \\
 &= 1 + 7.6 \\
 &= 8.6 \text{ rounded to } 9
 \end{aligned}$$

b. Calculate the interval

$$\begin{aligned}\text{Data interval} &= \text{Highest data} - \text{Lowest data} \\ &= 10 - 2 \\ &= 8\end{aligned}$$

c. Calculate length of class

$$\begin{aligned}\text{Class length (P)} &= \frac{\text{Range of data}}{\text{Number of interval classes}} \\ &= \frac{8}{9} \\ &= 0.9\end{aligned}$$

From the calculation can be made table about the frequency distribution as follows:

Table 14. Distribution of Frequency Work Market Consideration

No.	Interval	F	%
1	10-10.9	15	7.5%
2	9-9.9	15	7.5%
3	8-8.9	34	17.0%
4	7-7.9	32	16.0%
5	6-6.9	74	37.0%
6	5-5.9	18	9.0%
7	4-4.9	10	5.0%
8	3-3.9	1	0.5%
9	2-2.9	1	0.5%
Total		200	100%

Source: Primary Data 2017

Based on the table, the majority of the work market consideration variables varied from 6-6.9 to 74 (37.0%) and at least 2-2.9 and 3-3.9 respectively, as many as 1 person (0.5%).

The identification of tendency concerning the high level of work market considerations in this study uses the determination of mean and

ideal deviation standard. Based on the ideal score can be categorized into five categories of tendency according to Azwar (2010: 163), as follows:

Very high	$= X > M + 1.5 \text{ SD}$
High	$= M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$
Medium	$= M - 0.5 \text{ SD} < X \leq M + 0.5 \text{ SD}$
Low	$= M - 1.5 \text{ SD} < X \leq M - 0.5 \text{ SD}$
Very Low	$= X \leq M - 1.5 \text{ SD}$

While Mean Ideal (Mi) and Ideal Deviation Standard (SDi) values are obtained based on the following formula:

$$\begin{aligned} \text{Mean Ideal (Mi)} &= \frac{1}{2} (\text{Highest score} + \text{Lowes score}) \\ &= \frac{1}{2} (10 + 2) \\ &= \frac{1}{2} (12) = 6 \end{aligned}$$

$$\begin{aligned} \text{Standar Deviasi Ideal} &= \frac{1}{6} (\text{Highest score} - \text{Lowes score}) \\ &= \frac{1}{6} (10 - 2) \\ &= \frac{1}{6} (8) = 1.33 \end{aligned}$$

$$\begin{aligned} \text{Group of Very High} &= X > (M + 1.5 \text{ SD}) \\ &= X > (6 + 1.5 * 1.33) \\ &= X > (6 + 1.99) \\ &= > 7.99 = 8 \end{aligned}$$

$$\begin{aligned} \text{Group of High} &= M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD} \\ &= (6 + 0.5 * 1.33) \leq X \leq (6 + 0.5 * 1.33) \\ &= 6.67 \leq X \leq 8.00 \\ &= 6.67 - 8.00 \end{aligned}$$

$$\begin{aligned}
\text{Group of Medium} &= M - 0.5 \text{ SD} < X \leq M + 0.5 \text{ SD} \\
&= (6 - 0.5 * 1.33) \leq X \leq (6 + 0.5 * 1.33) \\
&= 5.33 \leq X \leq 6.67 \\
&= 5.33 - 6.67 \\
\text{Group of Low} &= M - 1.5 \text{ SD} < X \leq M - 0.5 \text{ SD} \\
&= (6 - 1.5 * 1.33) \leq X < (6 - 0.5 * 1.33) \\
&= 4.00 \leq X < 6.67 \\
&= 4.00 - 6.67 \\
\text{Group of Very Low} &= X \leq M - 1.5 \text{ SD} \\
&= X < (6 - 1.5 * 1.33) \\
&= X < 4.00 \\
&= < 4.00
\end{aligned}$$

Referring to the calculation, the distribution of categories of work market consideration tendency can be made in the following table:

Table 15. Category of Work Market Consideration Tendency

No.	Class Interval	Frequency	Percentage (%)	Category
1	$X > 8.00$	64	32.0	Very High
2	$6.67 < X \leq 8.00$	32	16.0	High
3	$5.33 < X \leq 6.67$	74	37.0	Medium
4	$4.00 < X \leq 5.33$	28	14.0	Low
5	$X \leq 4.00$	2	1.0	Very Low
Total		200	100.0	

Source: Primary Data 2017

Based on the table, it can be seen that the work market consideration variables get the assessment in the Medium category, which is indicated by 74 people (37.0%).

7. Personality

Personality variable is measured using a questionnaire consisting of 1 item statement given to 200 people. This assessment uses the Likert scale model with five alternative answers. The Likert scale is a bipolar scale method that measures either positive or negative responses to a statement. In this study the Likert scale is measured on a 5 scale options. The five scores obtained the highest score of five, this skor obtained from multiplication between the scale and the number of questions. The following calculations, the highest possible score $(5 \times 1) = 5$ and the lowest score is 2 of the lowest possible score $(1 \times 1) = 1$. The score is analyzed and obtained by Mean equal to 3.6900; Median value is 4.0000; Mode value is 3.00, and Standard Deviation value is 0.83510.

For preparing the distribution of variable frequency of social values carried out steps based on the formula of (Sugiyono, 2013: 29) as follows:

a. Calculate total of the class interval

$$\begin{aligned}\text{Total of the class interval} &= 1 + 3.3 \log n \\ &= 1 + 3.3 \log 200 \\ &= 1 + 7.6 \\ &= 8.6 \text{ rounded to } 9\end{aligned}$$

b. Calculate the interval

$$\begin{aligned}\text{Data interval} &= \text{Highest data} - \text{Lowest data} \\ &= 5 - 1 \\ &= 4\end{aligned}$$

c. Calculate length of class

$$\begin{aligned}\text{Class length (P)} &= \frac{\text{Range of data}}{\text{Number of interval classes}} \\ &= \frac{4}{9} \\ &= 0.4\end{aligned}$$

From the calculation results can be made table about the frequency distribution as follows:

Table 16. Distribution of Frequency Personality

No.	Interval	F	%
1	5-5.4	38	19.0%
2	4.5-4.9	0	0.0%
3	4-4.4	71	35.5%
4	3.5-3.9	0	0.0%
5	3-3.4	83	41.5%
6	2.5-2.9	0	0.0%
7	2-2.4	7	3.5%
8	1.5-1.9	0	0.0%
9	1-1.4	1	0.5%
Total		200	100%

Source: Primary Data 2017

Based on the table, the majority of the frequency of the personality variables lies at 3-3.4 intervals of 83 people (41.5%) and at least lies in the interval of 1-1.4 as many as 1 person (0.5%).

The identification of trends in the high and low personalities of this study used the determination of mean and ideal deviation standard. Based on the ideal score can be categorized into five categories of trends according to Azwar (2010: 163), as follows:

Very high $= X > M + 1.5 \text{ SD}$

High $= M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$

$$\text{Medium} = M - 0.5 \text{ SD} < X \leq M + 0.5 \text{ SD}$$

$$\text{Low} = M - 1.5 \text{ SD} < X \leq M - 0.5 \text{ SD}$$

$$\text{Very Low} = X \leq M - 1.5 \text{ SD}$$

While Mean Ideal (Mi) and Ideal Deviation Standard (SDi) values are obtained based on the following formula:

$$\text{Mean Ideal (Mi)} = \frac{1}{2} (\text{Highest score} + \text{Lowest score})$$

$$= \frac{1}{2} (5 + 1)$$

$$= \frac{1}{2} (6) = 3$$

$$\text{Standar Deviasi Ideal} = \frac{1}{6} (\text{Highest score} - \text{Lowest score})$$

$$= \frac{1}{6} (5 - 1)$$

$$= \frac{1}{6} (4) = 0.67$$

$$\text{Group of Very High} = X > (M + 1.5 \text{ SD})$$

$$= X > (3 + 1.5 * 0.67)$$

$$= X > (3 + 1.00)$$

$$= > 4.00 = 4$$

$$\text{Group of High} = M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$$

$$= (3 + 0.5 * 0.67) \leq X \leq (3 + 1.5 * 0.67)$$

$$= 3.33 \leq X \leq 8.00$$

$$= 3.33 - 8.00$$

$$\text{Group of Medium} = M - 0.5 \text{ SD} < X \leq M + 0.5 \text{ SD}$$

$$= (3 - 0.5 * 0.67) \leq X \leq (3 + 0.5 * 0.67)$$

$$= 2.67 \leq X \leq 3.33$$

$$= 2.67 - 3.33$$

Group of Low

$$= M - 1.5 SD < X \leq M - 0.5 SD$$

$$= (3 - 1.5 \cdot 0.67) \leq X < (3 - 0.5 \cdot 0.67)$$

$$= 2.00 \leq X < 2.67$$

$$= 2.00 - 2.67$$

Group of Very Low

$$= X \leq M - 1.5 SD$$

$$= X < (3 - 1.5 \cdot 0.67)$$

$$= X < 2.00$$

$$= < 2.00$$

Referring to the calculated categorization calculation, the distribution of personality tendency categories can be described in the following table:

Table 17. Distribution of Personality Tendency

No.	Class Interval	Frequency	Percentage (%)	Category
1	$X > 4.00$	109	54.5	Very high
2	$3.33 < X \leq 4.00$	0	0	High
3	$2.67 < X \leq 3.33$	83	41.5	Medium
4	$2.00 < X \leq 2.67$	7	3.5	Low
5	$X \leq 2.00$	1	0.5	Very Low
Total		200	100	

Source: Primary Data 2017

Based on the table, can be seen that the variable personality get the assessment in the Very High category, that is shown with 109 people (54.5%).

C. Analysis of Precondition Test

The analysis of precondition test is performed before performing MANOVA. The test used in this study is the normality test using the computer program. Normality test in this study was conducted to determine whether all

research variables are normally distributed or not. Normality test data will be performed using Skewness test. The value of Z of the proxy we compare with the critical value, for alpha 0.05 its critical value 1.96. The output of Skewness should show that all variables have a skewness ratio below 1.96, so it can be concluded that the sample data in the distributed variable is normal (Ghozali, in Wicaksono, 2011: 47-48). Normality test results for each variable and research variables are presented below.

Table 18. Result of Normality Test

Variable	Skewness	Information
Salary or Financial Reward	0.382	Normal
Professional Training	0.315	Normal
Professional Recognition	0.271	Normal
Social Value	0.758	Normal
Working Environment	0.529	Normal
Work Market Consideration	0.234	Normal
Personality	0.061	Normal

Source: Primary Data 2017

Normality test results indicate that all variables have a ratio of skewness and kurtosis below 1.96, so it can be concluded that the sample data on the variables are normally distributed.

D. Hypothesis Test

Hypothesis test used to determine whether there are differences or not in student perceptions of factors regarding career selection. Hypothesis test use MANOVA test. Decision-making and drawing conclusions on the hypothesis test are performed at 0.05 significance level. The criterion used in making the conclusion is if the significance value < 0.05 ; then the hypothesis is accepted, and if the value of significance > 0.05 ; then the hypothesis is rejected. The results of hypothesis test are presented as follows:

1. First Hypothesis

The first hypothesis state that "Salary or Financial Reward factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta". Below is the result of hypothesis test using MANOVA as follows.

Table 19. The Result of Two-Line MANOVA Test

Variable	Career	Mean	F-Count	p	R Square
Salary or Financial Reward	Public Accountant	10.3793	4.745	0.003	0.068
	Corporate Accountant	11.0000			
	Government Accountant	10.0926			
	Accountant Educator	8.8750			

Source: Primary Data 2017

Two-line MANOVA test results on the variable salary or financial reward obtained F_{count} value of 4.745 and $p = 0.003 < 0.05$; then the first hypothesis states that "Salary or Financial Reward factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta" is **accepted**.

The table above also shows that in the first order the view of accounting students who choose a career in terms of motivation factor of salary/financial reward is on accountant company with mean value is 11.0000; a public accountant with a mean value is 10.3793; a government accountant with a mean value is 10.0926; and the last order accountant educator amounted to 8.8750.

The result of R^2 test on motivation variable of salary/financial reward obtained R^2 value equal to 0.068. This shows that accounting

students who choose a career influenced motivation salary/Financial reward of 6.8%, while the remaining of 93.2% influenced by other factors not included in this study.

2. Second Hypothesis

The second hypothesis state that "Profesional Traning factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta". Below is the result of hypothesis test using MANOVA as follows.

Table 20. The Result of Two-line MANOVA Test

Variable	Career	Mean	F-Count	p	R Square
Professional Training	Public Accountant	15.0690	1.510	0.213	0.023
	Corporate Accountant	15.0625			
	Government Accountant	14.2778			
	Accountant Educator	13.7500			

Source: Primary Data 2017

Two-way MANOVA test results on variable salary or financial reward obtained F_{count} value of 1.510 and $p = 0.213 > 0.05$; the second hypothesis state that "Profesional Traning factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta" are **rejected**. This means there is no difference in the views of accounting students who choose careers in terms of professional training factors.

The table above also shows that in the first order of accounting student views choosing a career in terms of professional training factors is addressed to a public accountant with a mean value is 15.0690; corporate accountant with a mean value is 15.0625; a government accountant with a

mean value is 14.2778; and the last order accountant educator amounted to 13.7500.

R^2 test result on professional training variables obtained R^2 value of 0.023. This shows that accounting students who choose career influenced by professional training factor of 2.3%, while the rest of 97.7% influenced by other factors not included in this study.

3. Third Hypothesis

The third hypothesis state that "Professional Recognition factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta". Below is the result of hypothesis test using MANOVA as follows:

Table 21. The Result of Two-line MANOVA Test

Variable	Career	Mean	F-Count	p	R Square
Professional Recognition	Public Accountant	14.1552	5.027	0.002	0.071
	Corporate Accountant	14.5750			
	Government Accountant	12.9259			
	Accountant Educator	13.7500			

Source: Primary Data 2017

Two-line MANOVA test results on the professional recognition variable obtained F_{count} value of 5.027 and $p = 0.002 < 0.05$; then the third hypothesis states that "Professional Recognition factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta" is **accepted**.

The table above also shows that in the first order the views of accounting students who choose careers in terms of professional

recognition factors are focused on the firm's accountant with a mean value is 14.5750; a public accountant with a mean value is 14.1552; an educator accountant with a mean value is 13.7500; and the last order government accountant mean value is 12.9259.

The result of R^2 test on professional recognition variable obtained the value of 0.071. This shows that accounting students who choose a career are influenced by professional recognition factor of 7.1%, while the rest of 92.9% is influenced by other factors not included in this study.

4. Fourth Hypothesis

The fourth hypothesis state that "Social Value factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta". Below is the result of hypothesis testing using MANOVA as follows:

Table 22. The Result of Two-line MANOVA Test

Variable	Career	Mean	F-Count	p	R Square
Social Value	Public Accountant	19.3966	1.047	0.373	0.016
	Corporate Accountant	19.7750			
	Government Accountant	18.8519			
	Accountant Educator	20.8750			

Source: Primary Data 2017

Two-line MANOVA test results on social values variables obtained F_{count} of 1.047 and $p = 0.373 > 0.05$; the fourth hypothesis state that "Social Value factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta" is **rejected**. This means there is

no difference in the views of accounting students who choose careers in terms of factors of social values.

The table above also shows that in the first sequence the view of accounting students who choose a career in terms of social values factor focused on the accountant educators with a mean value is 20.8750; accountant firm with a mean value is 19.7750; public accountant with a mean value is 19.3966; and the last order government accountant with the value of 18.8519.

The result of R^2 test on social value variable obtained the value of 0.016. This shows that accounting students who choose a career influenced social values factor of 1.6%, while the rest of 98.4% influenced by other factors not included in this study.

5. Fifth Hypothesis

The fifth hypothesis state that "Work Environment factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta". Below is the result of hypothesis test using MANOVA as follows:

Table 23. The Result of Two-line MANOVA Test

Variable	Career	Mean	F- Count	p	R Square
Working Environment	Public Accountant	19.5517	3.156	0.026	0.046
	Corporate Accountant	19.7625			
	Government Accountant	18.4444			
	Accountant Educator	17.3750			

Source: Primary Data 2017

Two-line MANOVA test results on work environment variables obtained F_{count} of 3.156 and $p = 0.026 < 0.05$; the fifth hypothesis states that "Work Environment factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta" is **accepted**.

The table above also shows that in the first order the view of accounting student who chooses a career in terms of the work environment factor is the firm's accountant with the mean value is 19.7625; public accountant with a mean value is 19.5517; a government accountant with a mean value is 18.4444; and the last order educator accountant with mean value is 17.3750.

The result of R^2 test on professional recognition variable obtained the value of 0.046. This shows that accounting students who choose a career influenced work environment factor of 4.6%, while the rest of 95.4% influenced by other factors not included in this study.

6. Sixth Hypothesis

The sixth hypothesis state that "Work Market Considerations factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta". Below is the result of hypothesis test using MANOVA as follows:

Table 24. The Result of Two-line MANOVA Test

Variable	Career	Mean	F-Count	p	R Square
Work Market Consideration	Public Accountant	6.2931	3.640	0.014	0.053
	Corporate Accountant	7.1625			
	Government Accountant	6.8519			
	Accountant Educator	6.5000			

Source: Primary Data 2017

Two-line MANOVA test results on work market consideration variables obtained F_{count} of 3.640 and $p = 0.014 < 0.05$; the sixth hypothesis states that "Work Market Considerations factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta" is **accepted**.

The above table also shows that in the first order of accounting student views choosing a career in terms of work market consideration factors are aimed at the firm's accountant with a mean value is 7.1625; a government accountant with a mean value is 6.8519; an educator accountant with a mean value is 6.5000; and the last order public accountant with value of 6.2931.

The result of R^2 test on work market consideration variable value is 0.053. This shows that accounting students who choose a career influenced work environment factor of 5.3%, while the rest of 94.7% influenced by other factors not included in this study.

7. Seventh Hypothesis

The seventh hypothesis state that "Personality factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta". Below is the result of hypothesis test using MANOVA as follows.

Table 25. The Result of Two-line MANOVA Test

Variable	Career	Mean	F-Count	p	R Square
Personality	Public Accountant	3.8276	1.568	0.198	0.023
	Corporate Accountant	3.7250			
	Government Accountant	3.5370			
	Accountant Educator	3.3750			

Source: Primary Data 2017

Two-line MANOVA test results on personal variable obtained F_{count} of 1.568 and $p = 0.198 > 0.05$; the seventh hypothesis which state that "Personality factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta" is **rejected**. This means there is no difference in the views of accounting students who choose careers in terms of personality factors.

The table above also shows that in the first order the view of accounting students who choose careers in terms of personality factor is a public accountant with a mean value is 3.8276; corporate accountant with a mean value is 3.7250; a government accountant with a mean value is 3.5370; and the last order public accountant with value of 3.3750.

The result of R^2 test on social value variable value is 0.023. This shows that accounting students who choose career affected by personality factor of 2.3%, while the rest of 97.7% influenced by other factors not included in this study.

E. Discussion

This study aims to determine whether there are differences or not of views about the factors that differentiate career selection as a public accountant, corporate accountant, government accountant, and accountant

educator viewed from salary or financial award, professional training, professional recognition, social value, working environment, work market consideration, and personality. The discussion of each variable is presented as follows:

1. Salary or Financial Reward Factor Differentiate Career Choices Among Accounting Students in Special Region of Yogyakarta

Two-line MANOVA test results on the variable salary or financial reward obtained F_{count} value of 4.745 and $p = 0.003 < 0.05$; then the first hypothesis states that "Salary or Financial Reward factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta" is **accepted**. The accounting student's view of choosing a career in terms of the motivation factor of the salary/financial reward goes to the firm's accountant with a mean value is 11.0000; a public accountant with a mean value is 10.3793; a government accountant with a mean value is 10.0926; and the last order is accountant educator with a mean value is 8.8750. The result of the R^2 test on motivation variable of salary or financial reward obtained R^2 value equal to 0.068. This shows that accounting students who choose a career influenced motivation salary or financial reward of 6.8%, while the remaining of 93.2% influenced by other factors not included in this study.

Salary or financial rewards become one aspect for students to consider a career in the selection. Students often wish a big salary. This is because a big salary or financial reward can suffice the needs of daily life

and the rest can be saved. A big salary or financial reward also enables a person to be independent without financial help from parents or others.

The result of the thesis by Setiyani (2005: 63-64) stated that the high initial salary makes the student choose a career as a public accountant than a career non-public accountant. While the financial rewards in the form of pension funds make students choose a career non-public accountant than a public accountant's career. Oktavia (2005: 34) stated that long-term and short-term income is one of the motivations of students in choosing a career. So it can be stated that students will be more motivated to choose a career that is considered to provide a salary or greater financial reward.

Salary or financial reward earned as a contracting of the work that has been done is believed to be an attraction to satisfy its employees (Widyasari 2005: 34). A career in accounting can generate high or large income and varies compared to income earned from other careers. This is due to the larger companies or clients who use the services of accountants, the income received by the accountant will also be higher. Oktavia (2005: 45) revealed that income becomes one of the factors that become the consideration of career selection of accounting students.

The results of this study are relevant to research conducted by Alhadar (2013: 84) entitled "Faktor-Faktor yang Mempengaruhi Pemilihan Karir Sebagai Akuntan Publik ". The results showed that the variable of

financial reward partially significant effect on the selection of career as a public accountant by accounting students and PPAk.

The results of this study support the research conducted by Wicaksono (2011: 14) entitled "Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor yang Membedakan Pemilihan Karir Profesi Akuntan". The results showed that there are different views of accounting students viewed from the wishes of accountant careers in terms of financial rewards or salary.

The results of this study strengthen prior research conducted by Aprilyan (2011: 25) entitled "Faktor-Faktor Yang Mempengaruhi Mahasiswa Akuntansi Dalam Pemilihan Karier Menjadi Akuntan Publik ". The result of the research shows that there is the influence of variable of the reward of financial or salary to career election become a public accountant.

The results of this study are consistent with previous research conducted by Widayarsi (2010: 79) entitled "Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor yang Membedakan Pemilihan Karir ". The results showed that there are different views of accounting students viewed from the wishes of accountant careers in terms of financial rewards or salary.

The results of this study also support prior research conducted by Setiyani (2005: 82) entitled "Faktor-Faktor yang Membedakan Mahasiswa Akuntansi Dalam Memilih Profesi Sebagai Akuntan Publik dan Non-

Akuntan Publik ". The results showed that there are different views of accounting students in choosing the profession of public accountants and non-public accountants in terms of salary.

2. Profesional Training Factor Differentiate Career Choices Among Accounting Students in Special Region of Yogyakarta

Two-line MANOVA test results on professional training variables obtained F_{count} of 1.510 and $p = 0.213 > 0.05$; the second hypothesis which state that "Profesional Traning factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta" is **rejected**. This means there is no difference in the views of accounting students who choose careers in terms of professional training factors. The first sequence of accounting student views choosing a career in terms of professional training factors is addressed to a public accountant with a mean value is 15.0690; corporate accountant with a mean value is 15.0625; a government accountant with a mean value is 14.2778; and the last order is accountant educator with a mean value is 13.7500. R^2 test result on professional training variables obtained R^2 value is 0.023. This shows that accounting students who choose career influenced by professional training factor of 2.3%, while the rest of 97.7% influenced by other factors not included in this study.

Everyone grow to be better. One of them is growing to improve professionalism in a career. Students in choosing a career, more motivated with a career that can improve professionalism through professional

training that must or should not be followed. So, the chosen career will differentiate received training such as undergoing pre-employment training, professional training outside the institution or within the institution, and the varying experience of the training. This makes the job easier to understand and work on, and makes the job more interesting.

The reason is, there is no difference in the student's view on professional training variable on the selection of accountant career is possible because students consider every accounting profession requires job training before starting work. For example, the government accountant hold study visit, the company's accountant hold seminar, training, study visit to improve performance, public accountants will conduct seminars, and training to improve performance, as well as educators accountants hold workshops, seminars, and training to improve teaching skills.

The results of this study support previous research conducted by Prastyawan (2015: 10) on "Analisis Mahasiswa Akuntansi di Universitas Negeri dan Swasta Semarang Mengenai Faktor-Faktor Yang Berpengaruh Terhadap Pemilihan Karir Sebagai Akuntan (Studi pada Universitas Negeri Semarang dan Universitas Dian Nuswantoro)". The result of the research shows that there is no difference of student's view on professional training variables on the selection of accountant careers (public accountant, accountant educator, corporate accountant, and government accountant).

The results of this study strengthen prior research conducted by Nanda (2015: 12) on "Faktor-Faktor yang Mempengaruhi Pemilihan Karir Mahasiswa Akuntansi Sebagai Akuntan Publik & Akuntan Non-Publik". The results of professional training factors have no significant effect on career selection as public accountants and non-public accountants.

The results of this study support prior research conducted by Yuniharisa (2014: 19) entitled "Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor yang Membedakan Pemilihan Karir Sebagai Akuntan". The results show that there is no difference in perceptions of accounting students regarding career selection as an accountant in terms of professional training factors.

The results of this study support previous research conducted by Hutapea (2017: 24) on "The Perception of Accounting Students About The Factors Which of Career Selection (Empirical Study: Accounting Students in Medan-North Sumatra)". The results show that the professional training factor there is no significant difference in student perception in choosing the profession as an accountant.

3. Professional Recognition Factor Differentiate Career Choices Among Accounting Students in Special Region of Yogyakarta

Two-line MANOVA test results on the professional recognition variable obtained F_{count} value of 5.027 and $p = 0.002 < 0.05$; then the third hypothesis states that "Professional Recognition factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta" is

accepted. In the first sequence of accounting student views choosing a career viewed from professional recognition factors are the company's accountant with a mean value is 14.5750; a public accountant with a mean value is 14.1552; an educator accountant with a mean value is 13.7500; and the last order government accountant with a mean value is 12.9259. The result of R^2 test on professional recognition variable obtained R^2 value of 0.071. This shows that accounting students who choose a career influenced by professional recognition factor of 7.1%, while the rest of 92.9% influenced by other factors not included in this study.

Students who have graduated and worked, in choosing a career will consider professional recognition. Such professional recognition provides more opportunities for growth, there is recognition when achievement, requires many ways of promotion and requires certain skills to succeed. With the recognition of job performance and opportunities to develop will be able to improve the quality of work generated, so as to improve motivation in achieving a better career. While it requires a lot of ways to promote and require certain skills to achieve increased success to improve their performance.

Oktavia (2005: 35) stated that the opportunity to be a leader and knowledge about the profits of a profession is the factor of career selection. Widyasari (2010: 69) stated that students prefer a career to be a public accountant because of the growing opportunities that get. While the student will choose corporate accountant because the career is more shows

there is recognition when achievers than public accountants, corporate accountants, and accountants educators. So for that reason, students will be motivated to choose a career that is considered to provide professional recognition that expected.

Professional recognition includes matters relating to recognition of achievement. According to Setiyani (2005: 83), professional recognition is considered by students who choose the accounting profession, especially public accountants. This shows that in choosing a profession not only seek financial rewards, but there is also a desire for recognition of achievement and self-development. The professional recognition includes opportunities for growth, achievement recognition, opportunities for increment payment, and reward for certain skills.

The results of this study support the research conducted by Wicaksono (2011: 15) entitled "Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor yang Membedakan Pemilihan Karir Profesi Akuntan". The result of the research shows that there are different views of accounting students seen from the desire of accountant's career in terms of professional acknowledgment.

The results of this study strengthen prior research conducted by Lara Aprilyan (2011: 23) entitled "Faktor-Faktor Yang Mempengaruhi Mahasiswa Akuntansi Dalam Pemilihan Karier Menjadi Akuntan Publik". The result of the research shows that there is the influence of professional recognition variable toward career selection become a public accountant.

The results of this study are consistent with previous research conducted by Widyasari (2010: 70) under the title "Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor yang Membedakan Pemilihan Karir ". The result of the research shows there are different views of accounting students seen from the desire of accountant's career in terms of professional acknowledgment.

The results of this study also support prior research conducted by Setiyani (2005: 83) entitled "Faktor-Faktor yang Membedakan Mahasiswa Akuntansi Dalam Memilih Profesi Sebagai Akuntan Publik dan Non-Akuntan Publik ". The results show that there is a difference of accounting student views in choosing the profession of public accountant and non-public accountant viewed from professional recognition factor.

4. Social Value Factor Differentiate Career Choices Among Accounting Students in Special Region of Yogyakarta

Two-line MANOVA test results on social values variables obtained F_{count} of 1.047 and $p = 0.373 > 0.05$; the fourth hypothesis states that "Social Value factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta" are **rejected**. This means there is no difference in the views of accounting students who choose careers viewed from factors of social values. The table above also shows that in the first sequence the view of accounting students who choose a career in terms of social values factor focused on the accountant educators with a mean value is 20.8750; accountant firm with a mean value is 19.7750;

public accountant with a mean value is 19.3966; and the last order government accountant with a mean value is 18.8519. The result of the test of R^2 on social value variable obtained R^2 value equal to 0.016. This shows that accounting students who choose a career influenced social values factor of 1.6%, while the rest of 98.4% influenced by other factors not included in this study.

Students can be motivated by a career that is considered prestigious by the surrounding community. Students can also be motivated by careers that provide more opportunities to interact with others, with many interacting with others is considered to add insight and relationships. Careers in the select also more interesting, if the career has more opportunity to run a hobby because there is a sense of happiness and not depressed in working it. While the opportunity to work with experts in other fields can improve insight and experience and make the job unsaturated.

The result of the research shows that there is no difference of accounting student's view that chooses careers viewed from social value factor because all accounting work field contains a social value. Students consider his career will be assessed the same by the community. This is due to the public perception of a career in this career public accountant or non-public accountant. Not all societies will argue that an accounting career is a prestigious career even possible for people living in urban areas. Accountant careers are an unremarkable career. Based on the student's

assumption can be seen that the social values of a profession are not considered by students in career selection.

The results of this study also support previous research conducted by Setiyani (2005: 71) entitled "Faktor-Faktor yang Membedakan Mahasiswa Akuntansi Dalam Memilih Profesi Sebagai Akuntan Publik dan Non-Akuntan Publik". The results show that there is no difference of accounting student views in choosing the profession of public accountant and non-public accountant in terms of social values.

The results of this study aligned support previous research conducted by Soliha (2011: 72) on "Faktor-Faktor yang Mempengaruhi Pemilihan Karir Mahasiswa Akuntansi UIN SUSKA Riau". The result of the research shows that there is no difference of student's view on social values variable that influences the career selection of accounting students.

The results of this study strengthen prior research conducted by Ramdani & Zulaikha (2013: 11) on "Analisis Faktor-Faktor yang Mempengaruhi Pemilihan Karir Mahasiswa Akuntansi (Studi Empiris Mahasiswa Akuntansi di Perguruan Tinggi di Semarang)". The results show that the variables of social values have no significant effect on career selection.

The results of this study support previous research conducted by Sulistyawati, Ernawati, & Sylviana (2013: 96) on "Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor yang Mempengaruhi Pemilihan Karir".

The results show that there is no difference in student perception in career selection based on social values.

The results of this study support previous research conducted by Prastyawan (2015: 11) on "Analisis Mahasiswa Akuntansi di Universitas Negeri dan Swasta Semarang Mengenai Faktor-Faktor Yang Berpengaruh Terhadap Pemilihan Karir Sebagai Akuntan (Studi pada Universitas Negeri Semarang dan Universitas Dian Nuswantoro)". The result of the research shows that there is no difference of student's view on social values variable to accountant's selection of career (public accountant, accountant educator, corporate accountant, and government accountant).

5. Work Environment Factor Differentiate Career Choices Among Accounting Students in Special Region of Yogyakarta

Two-line MANOVA test results on work environment variables obtained F_{count} of 3.156 and $p = 0.026 < 0.05$; the fifth hypothesis states that "Work Environment factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta" is **accepted**. In the first sequence of accounting student views choosing a career in terms of work environment factors are focused on the firm's accountant with a mean value is 19.7625; public accountant with a mean value is 19.5517; a government accountant with a mean value is 18.4444; and the last order educator accountant with a mean is 17.3750. The result of R^2 test on professional recognition variable obtained R^2 value of 0.046. This shows that accounting students who choose a career influenced work

environment factor of 4.6%, while the rest of 95.4% influenced by other factors not included in this study.

Students in choosing a career will be motivated if the work can be done quickly/easily completed, the work environment is fun, the job is routine, the job is more challenging, but the student will also avoid a career if the career has high work pressure to achieve perfect results, high competition, and take overtime.

The work environment is an atmosphere of work that includes the nature of work (routine, attractive, and overtime), the level of competition between employees and work pressure is a factor of the work environment. Students who choose the profession of public accountants and corporate accountants assume that the profession they choose will provide many opportunities to grow. Career as a government accountant whose work routinely is slightly higher than the company's accountant. Career as public accountants are considered career whose type of work is not routine, more attractive and more challenging, cannot be quickly resolved. The working environment is similar to the work environment of educator accountants.

Setiyani (2005: 78) stated that students are more motivated to choose a career non-public accountant because of a permanent working relationship so, more adaptable, compared to a public accountant career whose relationships are not permanent, because every period gets different accountant clients. Oktavia (2005: 35) stated that the accounting

profession that does not have a relaxed time is a factor in motivating career selection. So for that reason, students will be motivated to choose a career based on the work environment.

The results of this study support the research conducted by Wicaksono (2011: 14) entitled "Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor yang Membedakan Pemilihan Karir Profesi Akuntan". The results show that there are different views of accounting students who viewed from the desire of accountant careers viewed from the work environment.

The results of this study are consistent with previous research conducted by Widyasari (2010: 70) under the title "Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor yang Membedakan Pemilihan Karir". The results show that there is a different view of accounting students seen from the desire of accountant careers in terms of recognition of work environment.

The results of this study also support previous research conducted by Setiyani (2005: 64-65) entitled "Faktor-Faktor yang Membedakan Mahasiswa Akuntansi Dalam Memilih Profesi Sebagai Akuntan Publik dan Non-Akuntan Publik". The results show that there are different views of accounting students in selecting the profession of public accountants and non-public accountants viewed from the work environment.

The results of this study support previous research conducted by Sulistyawati, Ernawati, & Sylviana (2013: 96) on "Persepsi Mahasiswa

Akuntansi Mengenai Faktor-Faktor Yang Mempengaruhi Pemilihan Karir". The results showed that there are differences in student perception in career selection based on the work environment.

The results of this study support previous research conducted by Nadlari (2015: 75) "Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor yang Membedakan Pemilihan Karir". The result of the research shows that there is a different view of accounting students seen from work environment.

6. Work Market Considerations Factor Differentiate Career Choices Among Accounting Students in Special Region of Yogyakarta

Two-line MANOVA test results on work market consideration variables obtained F_{count} of 3.640 and $p = 0.026 < 0.05$; the sixth hypothesis states that "Work Market Considerations factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta" is **accepted**. In the first sequence of accounting students view choosing a career viewed from work market consideration factor are aimed at the firm's accountant with a mean value is 7.1625; a government accountant with a mean value is 6.8519; an educator accountant with a mean value is 6.5000; and the last order public accountant with a mean value is 6.2931. The result of R^2 test on work market consideration variable is 0,053. This indicates that accounting student who chooses a career is influenced by job market consideration factor is 5.3%, while the

rest equal to 94.7% influenced by another factor not included in this research.

Accounting students tend to choose careers that provide easy access and information on the job market of a career. This is because access and information obtained will affect a person's attitude towards the profession to be lived. The more information the student can get, the greater the student considers the job opportunities offered.

Oktavia (2005: 35) stated that job market opportunities can be the motivation of students in choosing a career. Widyasari (2010: 77) stated that students choose educators accountant career because of the offered job opportunities easy to know compared to the career of public accountants, corporate accountants, and government accountants. So for that reason, students will be motivated to choose a career based on job market considerations. In addition, the job market is an opportunity of work that will be considered by students in choosing their profession. Work market considerations include job security, employment availability and ease of accessing job vacancies. Job security is a factor where the chosen career can survive for long period.

The results of this study are relevant to research conducted by Alhadar (2013: 71) entitled "Faktor-Faktor yang Mempengaruhi Pemilihan Karir Sebagai Akuntan Publik". The results show that work market considerations variables partially significant effect on career selection as a public accountant by accounting students and PPAk.

The results of this study support the research conducted by Wicaksono (2011: 15) entitled "Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor yang Membedakan Pemilihan Karir Profesi Akuntan". The results show that there are different views of accounting students seen from the desire of accountant careers in terms of work market considerations.

The results of this study strengthen prior research conducted by Aprilyan (2011: 23) entitled "Faktor-Faktor Yang Mempengaruhi Mahasiswa Akuntansi Dalam Pemilihan Karier Menjadi Akuntan Publik". The result of the research shows that there is the influence of work market consideration variable toward career selection become a public accountant.

The results of this study are consistent with previous research conducted by Widyasari (2010: 70) under the title "Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor yang Membedakan Pemilihan Karir". The results showed that there are different views of accounting students seen from the desire of accountant careers viewed from work market considerations.

The results of this study support previous research conducted by Sulistyawati, Ernawati, & Sylviana (2013: 97) on "Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor Yang Mempengaruhi Pemilihan Karir". The results show that there was a difference of student perception in career selection based on the job market.

7. Personality Factor Differentiate Career Choices Among Accounting Students in Special Region of Yogyakarta

Two-line MANOVA test results on personal variable obtained F_{count} of 1.568 and $p = 0.198 > 0.05$; the seventh hypothesis which states that "Personality factor differentiate Career choices among Accounting Students in Special Region of Yogyakarta" is **rejected**. This means there is no difference in the views of accounting students who choose careers in terms of personality factors. In the first sequence of accounting students views choosing a career in terms of personality factors are addressed to a public accountant with a mean value is 3.8276; corporate accountant with a mean value is 3.7250; a government accountant with a mean value is 3.5370; and the last order public accountant with a mean value is 3.3750. The result of R^2 test on social values variable is 0.023. This shows that accounting students who choose career affected by personality factor of 2.3%, while the rest of 97.7% influenced by other factors not included in this study.

Merdekawati & Sulistyawati (2011: 16) argue that personality is related to one of the fits on the profession that is personality. This indicates that the personality of a job with a person's personality determines the suitability of a career. The compatibility arises when the student has a career, therefore the fit arises after the career is occupied, the student assumes personality is not an important matter to be considered in

career selection. Basically, the reality in the world of work and expected expectations is not always in accordance with reality.

The results of this study are consistent with previous research conducted by Widyasari (2010: 70) under the title "Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor yang Membedakan Pemilihan Karir". The results show that there is no difference of accounting student views seen from the desire of the accountant's career by personality factors.

The results of this study support previous research conducted by Nadlari (2015: 78) "Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor yang Membedakan Pemilihan Karir". The results show that there is no difference of accounting student views seen from the personality.

The results of this study aligned support previous research conducted by Prastyawan (2015: 13) on "Analisis Mahasiswa Akuntansi di Universitas Negeri dan Swasta Semarang Mengenai Faktor-Faktor Yang Berpengaruh Terhadap Pemilihan Karir Sebagai Akuntan (Studi pada Universitas Negeri Semarang dan Universitas Dian Nuswantoro)". The result of the research shows that there is no difference of student's view on the variable of personality toward the selection of accountant career (public accountant, accountant educator, corporate accountant, and government accountant).

The results of this study support previous research conducted by Soliha (2011: 73-74) on "Faktor-Faktor yang Mempengaruhi Pemilihan Karir Mahasiswa Akuntansi UIN SUSKA Riau". The result of the research

shows that there is no difference of student's view on the variable of personality which influences the career selection of accounting students.

The results of this study aligned support previous research conducted by Nanda (2015: 13) on "Faktor-Faktor yang Mempengaruhi Pemilihan Karir Mahasiswa Akuntansi Sebagai Akuntan Publik & Akuntan Non-Publik". The results showed that the factor of personality has no significant effect on career selection as a public accountant and non-public accountant.

8. Selected Career

In this study, the most preferred career by the students is Corporate Accountant and the least interested is the Educator Accountant. This can be seen from the research questionnaire, where the number of students who choose a career that is; 1) Corporate Accountant with a total of 80 students, 2) Public Accountant with a total of 58 students, 3) Government Accountant with a total of 54 students, and 4) Accountant Educator with a total of 8 students.

Descriptive Statistic results state that, the company's accounting career is in great demand because of the Salary or Financial Rewards, Professional Recognition, Work Environment, and Work Market Considerations. The MANOVA test also revealed that, these four factors lead to differences in choosing a career. This means students consider that a career as a corporate accountant provides a financial Salary or Financial Rewards, Professional Recognition, Work Environment, and Work Market

Considerations far better than Public Accountants, Government Accountants, and Educational Accountants.

Students often want a big Salary or Financial Reward after work. This is because a large salary or financial reward can meet the needs of everyday life and the rest can be saved for the future. Great salaries or financial rewards also make a person independent and do not need financial help either from parents or others.

Students who have graduated in choosing a career will consider Professional Recognition. this is because professional recognition provides more opportunities for quality growth, achievement recognition, job promotion, and certain skills for success. With the recognition of performance and opportunities to grow will be able to improve the quality of work generated, so as to increase motivation in achieving a better career.

Students in choosing a career are motivated if their work is completed faster or easier to complete, so a Work Environment that provides fun, routine work, no risk, and there is no working pressure to achieve perfect results cause students to choose a career.

Accounting students tend to choose careers that provide easy access and information on the Work Market Considerations of a career. This is because access and information obtained will affect a person's attitude toward the profession to be lived. The more information the

student can get, the greater the student considers the work opportunities offered.

F. Limitation Research

Here are the limitations of this study:

1. This study only takes a sample of S1 Accounting students FE UNY, FE UAD, FEB UGM, and FE USD degree of 2013, 2014, and 2015. Would be better if further research could conduct more than four universities.
2. Data collection technique used questionnaires, so it is possible the data is subjective, it would be better if the method used interview, so the results would more complete.
3. This study only examines differences in student outlook on factors that differentiate career selection as public accountant, corporate accountant, government accountant, and educator accountant viewed from salary or financial reward, professional training, professional recognition, social values, working environment, work market consideration, and personality, would be more deepen, if there were other factors that affecting career selection. Such as perception, interest, and motivation in the selection of accounting careers.
4. The question on the personality variable is only one item, thus less reflecting the personality in choosing accounting student careers, it is expected the next research uses more than one question item for the personality variable.

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

A. Conclusions

Based on the result of research and discussion, it can be drawn some conclusions as follows:

1. Hypothesis one is accepted or there are difference views of Accounting Students who choose career based on Salary or Financial Reward factor. This is proven by the value of F_{Count} of 4.745 and $p = 0.003 < 0.05$. Accounting Students choose careers to be Corporate Accountant rather than Public Accountant, Accountant Educator, or Government Accountants because they assume the Corporate Accountant provides a high initial Salary or Financial Reward.
2. Hypothesis two is rejected or there are no difference views of accounting students who choose career based on Professional Training factor. This is proven by the value of F_{Count} of 1.510 and $p = 0.213 > 0.05$. The dominant Accounting Student chooses a career of being Corporate Accountant, Public Accountant, Government Accountant, or Accountant Educator deeming the career both provide Professional Training.
3. Hypothesis three is accepted or there are difference views of accounting students who choose a career based on Professional Recognition factor. This is proven by the value of F_{Count} of 5.027 and $p = 0.002 < 0.05$. Accounting Students choose careers to be Corporate Accountant rather than Public Accountant, Accountant Educator, or Government Accountant

because they assume the be Corporate Accountant gives high Professional Recognition compared to other careers.

4. Hypothesis four is rejected or there are no difference views of Accounting Students who choose career based on Social Values factor. This is proven by the value of F_{Count} of 1.047 and $p = 0.373 > 0.05$. Accounting Students who choose careers to be Corporate Accountant, Public Accountant, Government Accountant, or Accountant Educator that Social Values only affect 1.6% in the determination of his career so that students consider working in any career is not too influential.
5. Hypothesis five is accepted or there are difference views of Accounting Students who choose career based on Work Environment factor. This is proven by the value of F_{Count} of 3.156 and $p = 0.026 < 0.05$. Accounting Students who choose careers become Corporate Accountant and Public Accountant rather than Government Accountant or Educator Accountant because they assume Corporate Accountant and Public Accountant provide a fun work environment, regular work, and more challenges than any other career.
6. Hypothesis six is accepted or there are difference views of Accounting Students who choose career based on Work Market Considerations factor. This is proven by the value of F_{Count} of 3.640 and $p = 0.014 < 0.05$. Accounting Students choose careers to be Corporate Accountants rather than Public Accountants, Accountant Educator, and Government Accountant because they assume Corporate Accountant provide

information about the work market more easily known than any other career.

7. Hypothesis seven is rejected or there are no difference views of Accounting Students who choose career based on Personality factor. This is proven by the value of F_{Count} of 1.568 and $p = 0.198 > 0.05$. Accounting Students choose careers to be Corporate Accountant, Public Accountant, Government Accountant, or Accountant Educator think that careers are both reflective of Personality.

B. Suggestions

Based on the results, the discussions and conclusions obtained, here are the suggestions:

1. To University As Subject

The results of this study can be used as input to create programs related to knowledge Salary or Financial Awards, Professional Recognition, Work Environment, and Work Market Consideration. This program can make Accounting Students more appropriate in choosing a career and increasing graduates who are ready to compete in the work field.

The universities are expected to make programs about the accounting profession such as providing knowledge of the preconditions of becoming a Public Accountant, Corporate Accountant, Government Accountant, and Accounting Educations along what to do to fulfill the prerequisites of the profession.

Universities can make cooperation with the company in helping students get a career as a Corporate Accountant. Because 40% or as many as 80 Accounting Students in this study want to become a Corporate Accountant.

2. To Institutional and Company

The results of this study can be used as input for institutions or companies who want to attract fresh graduate from Accounting Students to employees. Institutions or companies can provide Program on Salary or Financial Award, Professional Recognition, Work Environment, and Job Market and socialize it to Accounting Students.

3. To Students

Students as prospective workers are expected to participate in the socialization of Salaries or Financial Awards, Professional Recognition, Work Environment, and Work Market Considerations to be more precise in choosing careers and increasing knowledge and professionalism in working as Public Accountants, Corporate Accountants, Government Accountants, and Education Accountants.

4. To Researcher

The further researcher is expected to be able to develop further this research by examining other factors. Those factors may influence the student's view in career selection as a public accountant, corporate accountants, government accountants, and educational accountants in addition to salary or financial reward, professional training, professional

recognition, social value, work environment, job market consideration, and personality. That would be better if there were other factors that could affect career selection, such as perception, interest, and motivation in the selection of accounting career.

REFERENCES

- Alhadar, M. A. (2013). *Faktor-Faktor yang Mempengaruhi Pemilihan Karier Sebagai Akuntan Publik*. Skripsi, diterbitkan, Fakultas Ekonomi, Universitas Diponegoro, Semarang.
- Aprilyan, L. A. (2011). *Faktor-Faktor yang Mempengaruhi Mahasiswa Akuntansi dalam Pemilihan Karier Menjadi Akuntan Publik*. Skripsi, diterbitkan, Fakultas Ekonomi, Universitas Diponegoro, Semarang.
- Atmajaya, L. S. (2009). *Statistika untuk Bisnis dan Ekonomi*. Yogyakarta: ANDI.
- Azwar, S. (2009). *Penyusunan Skala Psikologi*. Yogyakarta: Pustaka Pelajar.
- Brown, D., & Associates. (2002). *Career Choice and Development*. San Francisco: John Wiley & Sons, Inc.
- Dariyo, A. (2004). Perencanaan dan Pemilihan Karir Sebagai Seorang Guru/Dosen pada Dewasa Muda. *Jurnal Provita*, Vol. 1, No. 1, 51.
- Elliot, A. J., & Dweck, C. S. (2005). *Hand Book of Competence and Motivation*. New York: Guilford press.
- Frey, B. S., & Osterloh M. (2002). *Successful Management by Motivation: Balancing Intrinsic and Extrinsic Incentive*. Germany: Springer.
- Ghozali, I. (2011). *Aplikasi Analisis Multivariate Dengan Program SPSS*. Semarang: Universitas Diponegoro.
- Gregory, R. L., & Colman, A. M. (1995). *Sensation and Perception*. New York: Longman Publishing.
- Hutapea, D. H. (Oktober 2016). *The Perception of Accounting Students About The Factors Which of Career Selection (Emperis Study: Accounting Students in Medan-North Sumatera)*. Di Nommensen HKBP University.

- IAI. (2004). Bersiap Diri Menyambut Pasar Tunggal ASEAN. Diambil pada tanggal 23 September 2017, dari www.iaiglobal.or.id.
- IAPI. (Agustus 2016). *Update Perkembangan Standar Profesional Akuntan Publik*. Simposium Nasional Akuntansi, di Bandar Lampung.
- Laothong, W & Cheng, H. (2017). Comparison of Factors Affecting Orthodontic Treatment Motivation of Taiwanese and Thai Patients in Two Hospitals. *Journal of Dental Sciences*, Vol. 12, page 396-404.
- Marliyah, L., Dewi, F., J., R., Suyasa P., T., S. (2004). Persepsi Terhadap Dukungan Orang Tua dan Pembuatan Keputusan Karier Remaja. *Journal of Private*, Vol 1, 59.
- Maslow, A. H. (1943). A Theory of Human Motivation. *Psychological Review*, Vol. 50, pp. 371-396.
- Merdekawati, P. D., Sulistyawati, I. A. (2011). Faktor-Faktor yang Mempengaruhi Pemilihan Karir Akuntan Publik dan Non Akuntan Publik. *Assets*, Vol. 13, No. 1, Hal. 9-19.
- Nadlari, T. J. (2015). *Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor yang Membedakan Pemilihan Karir*. Skripsi, tidak diterbitkan, Fakultas Ekonomi dan Bisnis, Universitas Ganesha Singaraja.
- Nanda, N. (2015). *Faktor-Faktor yang Mempengaruhi Pemilihan Karir Mahasiswa Akuntansi Sebagai Akuntan Publik & Akuntan Non Publik*. *Artikel Ilmiah*. Sekolah Tinggi Ilmu Ekonomi Surabaya.
- Nurmayasari, S. (2016). Analisis Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Akuntansi dalam Pemilihan Karier Sebagai Akuntan Publik di KAP Big Four. *Jurnal Ilmiah Mahasiswa Fakultas Ekonomi dan Bisnis*, Vol. 4, No. 2, 1-12.
- Oktavia, M. (2005). *Analisis Faktor-Faktor yang Memotivasi Pemilihan Karier Bagi Mahasiswa Akuntansi*. Skripsi, diterbitkan, Fakultas Ekonomi, Universitas Widyatama, Bandung.

- Olweny, M. R. O. (2017). Students' Motivation for Architecture Education in Uganda. *Frontiers of Architectural Research*, Vol. 6, page 308–317.
- Pinto, E. et al. (2016). Maternal Affection and Motivation for Breastfeeding. *Procedia - Social and Behavioral Sciences*, 217, page 1028 – 1035.
- Prastyawan, A. D. (2015). Analisis Mahasiswa Akuntansi di Universitas Negeri dan Swasta Semarang Mengenai Faktor-Faktor yang Berpengaruh Terhadap Pemilihan Karir Sebagai Akuntan (Studi pada Universitas Negeri Semarang dan Universitas Dian Nuswantoro). *Jurnal Universitas Dian Nuswantoro*.
- Putri A. R., & Indrawati, E. S., & Masykur, A. M. (2009). *Hubungan Antara Persepsi Terhadap Dukungan Sosial Orangtua Dengan Penyesuaian Diri dalam Penyusunan Skripsi Pada Mahasiswa Fakultas Psikologi Universitas Diponegoro*. Skripsi, diterbitkan, Fakultas Ekonomi, Universitas Diponegoro Semarang.
- Ramdani, R. F. (2013). *Analisis Faktor-Faktor yang Mempengaruhi Pemilihan Karier Mahasiswa Akuntansi*. Skripsi, diterbitkan, Fakultas Ekonomi, Universitas Diponegoro, Semarang.
- Ramdani, R. F., & Zulaikha. (2013). Analisis Faktor-Faktor yang Mempengaruhi Pemilihan Karir Mahasiswa Akuntansi (Studi Empiris Mahasiswa Akuntansi di Perguruan Tinggi Semarang). *Diponegoro Journal of Accounting*, Vol. 2, No. 4, Hal. 1-13.
- Santosa, P. B., & Hamdani, M. (2007). *Statistika Deskriptif dalam Bidang Ekonomi dan Niaga*. Jakarta: Erland.
- Sarwono, J. (2006). *Metode Penelitian Kuantitatif dan Kualitatif*. Yogyakarta: Graha Ilmu.
- Schwartz, A. E. (2006). *Motivation: Linking Performance to Goals*. United States of America: Schwartz & associated.

Sekaran, U. (2006). *Research Methods for Business (4th Ed., Book 1)*. Jakarta: Salemba Empat

_____. (2006). *Research Methods for Business (4th Ed., Book 2)*. Jakarta: Salemba Empat

Setiyani, R. (2005). *Faktor-Faktor yang Membedakan Mahasiswa Akuntansi dalam Memilih Profesi Sebagai Akuntan Publik dan Non Akuntan Publik*. Skripsi, diterbitkan, Fakultas Ekonomi, Universitas Diponegoro, Semarang.

Simkova, E., & Holzner, J. (2014). Motivation of Tourism Participants. *Procedia - Social and Behavioral Sciences*, 159, page 660 – 664.

Sofyan, H., & Uno, H. B. (2012). *Teori Motivasi dan Penerapannya dalam Penelitian*. Yogyakarta: UNY Press.

Soliha, H. (2011). *Faktor-Faktor yang Mempengaruhi Pemilihan Karir Mahasiswa Akuntansi UIN SUSKA Riau*. Skripsi, tidak diterbitkan, UIN SUSKA, Riau.

Sugiyono. (2011). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Bandung: Alfabeta.

_____. (2013). *Statistik untuk Penelitian*. Bandung: Alfabeta.

_____. (2016). *Metode Penelitian Kombinasi*. Bandung: Alfabeta.

Suharsimi, A. (2013). *Prosedur Penelitian: Suatu Pendekatan Praktik (Edisi Revisi)*. Jakarta: Rineka Cipta.

Sukardi, D. K. (1993). *Psikologi dan Pemilihan Karier*. Jakarta: PT. Rineka Cipta

- Sulistyawati, A. I., Ernawati, N., Sylviana, N. (2013). Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor yang Mempengaruhi Pemilihan Karir. *Jurnal Dinamika Akuntansi*, Vol. 5, No. 2, pp. 86-98.
- Wakhyudi. (2015). *Kesiapan Sarjana Akuntansi Indonesia dalam Menghadapi Masyarakat Ekonomi Asean (MEA) 2015*. Diambil pada tanggal 17 November 2017, dari pusdiklatwas.bpkp.go.id.
- Wicaksono, E. (2011). *Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor yang Membedakan Pemilihan Karier Profesi Akuntan*. Skripsi, diterbitkan, Fakultas Ekonomi, Universitas Diponegoro, Semarang.
- Wicaksono, E., & Sudarno. (2011). Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor yang Membedakan Pemilihan Karier Profesi Akuntan. *Jurnal Bisnis dan Ekonomi Fakultas Ekonomi Universitas Diponegoro*, Vol. 10, No. 2, 1-26.
- Widyasari, Y. (2010). *Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor yang Membedakan Pemilihan Karier*. Skripsi, diterbitkan, Fakultas Ekonomi, Universitas Diponegoro, Semarang.
- Yuniharisa. (2014). Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor yang Membedakan Pemilihan Karir Sebagai Akuntan. *Jurnal*, diterbitkan, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Maritim Raja Ali Haji.

APPENDICES

Appendix 1. Cover Letter

SURAT PENGANTAR

Hal : Permohonan Pengisian Kuesioner

Kepada Mahasiswa/i Jurusan Akuntansi
Di Tempat

Teman-teman,

Perkenalkan saya Amra, dari Program Studi Akuntansi, Universitas Negeri Yogyakarta meminta tolong kepada teman-teman untuk mengisi kuesioner dalam rangka menyelesaikan tugas akhir skripsi saya yang berjudul “***Faktor-Faktor yang Membedakan Pemilihan Karier Mahasiswa Akuntansi***”

Kuesioner ini di desain untuk mengetahui pemilihan karier teman-teman dan faktor-faktor yang menyebabkan pemilihan karier tersebut. Informasi yang teman-teman berikan, membantu peneliti memahami faktor-faktor pemilihan karier mahasiswa, guna memberikan manfaat kepada pihak lainnya. Maka dari itu peneliti memohon kepada teman-teman untuk merespon pertanyaan secara terbuka dan jujur. Peneliti sangat menghargai bantuan teman-teman dalam memperlancar usaha penelitian ini. Peneliti mengucapkan terimakasih atas waktu dan kerjasama teman-teman.

Hormat Saya,

Amra Ulvita Azhiin
NIM. 14812141046
081329309042 (SMS)
085643366200 (WA)

Appendix 2. Questionnaire

KUESIONER

A. IDENTITAS RESPONDEN

1. Nama :
2. Jenis kelamin :
 - a. Laki – laki
 - b. Perempuan
3. Umur : tahun
4. Asal Universitas :
5. Jurusan :
6. Angkatan :
7. Jenis karir yang diinginkan :
 - a. Akuntan Publik
 - b. Akuntan Perusahaan
 - c. Akuntan Pemerintah
 - d. Akuntan Pendidik

B. CARA PENGISIAN

Mohon di isi dengan memberikan tanda silang (X) pada salah satu skala 1 s.d 5

dengan keterangan sebagai berikut:

Tidak Setuju	Kurang Setuju	Setuju	Sangat Setuju	Sangat Setuju Sekali
1	2	3	4	5

1. Gaji atau Penghargaan Finansial Dalam Memilih Karier

Pertanyaan		Jawaban				
Dalam memilih karier tersebut anda mengharapkan hal-hal sebagai berikut:		1	2	3	4	5
a.	Gaji awal yang tinggi					
b.	Ada dana pensiun					
c.	Kenaikan gaji yang diberikan banyak					

2. Pelatihan Profesional Dalam Memilih Karier

Pertanyaan		Jawaban				
Dalam menjalankan karier yang anda pilih, anda perlu:		1	2	3	4	5
a.	Memperoleh pelatihan kerja sebelum mulai bekerja					
b.	Sering mengikuti latihan di luar lembaga untuk meningkatkan keahlian profesional					
c.	Sering mengikuti pelatihan rutin di dalam lembaga					
d.	Memperoleh pengalaman kerja yang bervariasi					

3. Pengakuan Profesional Dalam Memilih Karier

Pertanyaan		Jawaban				
Menurut anda, karier yang anda pilih:		1	2	3	4	5
a.	Banyak memberikan kesempatan untuk berkembang					
b.	Mendapat pengakuan apabila berprestasi					
c.	Memerlukan banyak cara untuk naik pangkat					
d.	Memerlukan keahlian tertentu untuk mencapai sukses					

4. Nilai-Nilai Sosial Dalam Memilih Karier

Pertanyaan		Jawaban				
Menurut anda, karier yang anda pilih:		1	2	3	4	5
a.	Memberikan kesempatan untuk melakukan kegiatan sosial					
b.	Memberikan kesempatan untuk berinteraksi dengan orang lain					
c.	Memerlukan kesempatan untuk menjalankan hobi					
d.	Memperhatikan perilaku individu					
e.	Pekerjaannya bergengsi dibanding karier yang lain					
f.	Memberi kesempatan untuk bekerja dengan ahli di bidang yang lain					

5. Lingkungan Kerja Dalam Memilih Karier

Pertanyaan		Jawaban				
Menurut anda, jenis pekerjaan dan lingkungan kerja karier yang anda pilih:		1	2	3	4	5
a.	Pekerjaannya cepat diselesaikan					
b.	Pekerjaannya banyak tantangan					
c.	Lingkungan kerjanya menyenangkan					
d.	Sering lembur					
e.	Tingkat kompetisi antar karyawan tinggi					
f.	Ada tekanan kerja untuk mencapai hasil yang sempurna					

6. Pertimbangan Pasar Kerja Dalam Memilih Karier

Pertanyaan		Jawaban				
Anda memilih karier tersebut, karena menurut anda karier tersebut:		1	2	3	4	5
a.	Keamanan kerjanya terjamin					
b.	Lapangan kerja yang ditawarkan mudah diketahui					

7. Pertimbangan Pasar Kerja Dalam Memilih Karier

Pertanyaan		Jawaban				
Anda memilih karier tersebut, karena menurut anda karier tersebut:		1	2	3	4	5
a.	Mencerminkan personalitas seseorang yang bekerja secara professional					

Appendix 3. List of Respondent Answer

DATA ANSWER RESPONDENT

a. Selection of Student Career

Number	Career
1	Akuntan Publik
2	Akuntan Pemerintah
3	Akuntan Pemerintah
4	Akuntan Pendidik
5	Akuntan Pemerintah
6	Akuntan Publik
7	Akuntan Publik
8	Akuntan Pemerintah
9	Akuntan Perusahaan
10	Akuntan Perusahaan
11	Akuntan Pemerintah
12	Akuntan Publik
13	Akuntan Publik
14	Akuntan Perusahaan
15	Akuntan Publik
16	Akuntan Perusahaan
17	Akuntan Perusahaan
18	Akuntan Pemerintah
19	Akuntan Perusahaan
20	Akuntan Publik
21	Akuntan Perusahaan
22	Akuntan Publik
23	Akuntan Perusahaan
24	Akuntan Publik
25	Akuntan Pemerintah
26	Akuntan Pemerintah
27	Akuntan Pemerintah
28	Akuntan Publik
29	Akuntan Perusahaan
30	Akuntan Publik
31	Akuntan Pemerintah
32	Akuntan Publik
33	Akuntan Perusahaan
34	Akuntan Perusahaan

35	Akuntan Perusahaan
36	Akuntan Perusahaan
37	Akuntan Publik
38	Akuntan Perusahaan
39	Akuntan Perusahaan
40	Akuntan Perusahaan
41	Akuntan Perusahaan
42	Akuntan Perusahaan
43	Akuntan Publik
44	Akuntan Perusahaan
45	Akuntan Pemerintah
46	Akuntan Perusahaan
47	Akuntan Pemerintah
48	Akuntan Pemerintah
49	Akuntan Pemerintah
50	Akuntan Perusahaan
51	Akuntan Publik
52	Akuntan Pemerintah
53	Akuntan Perusahaan
54	Akuntan Publik
55	Akuntan Perusahaan
56	Akuntan Publik
57	Akuntan Pemerintah
58	Akuntan Pemerintah
59	Akuntan Publik
60	Akuntan Publik
61	Akuntan Publik
62	Akuntan Publik
63	Akuntan Publik
64	Akuntan Publik
65	Akuntan Pemerintah
66	Akuntan Pemerintah
67	Akuntan Publik
68	Akuntan Publik
69	Akuntan Publik
70	Akuntan Pemerintah
71	Akuntan Publik
72	Akuntan Publik
73	Akuntan Publik

74	Akuntan Pendidik
75	Akuntan Publik
76	Akuntan Pemerintah
77	Akuntan Pemerintah
78	Akuntan Perusahaan
79	Akuntan Perusahaan
80	Akuntan Publik
81	Akuntan Publik
82	Akuntan Publik
83	Akuntan Publik
84	Akuntan Pemerintah
85	Akuntan Pemerintah
86	Akuntan Pendidik
87	Akuntan Pemerintah
88	Akuntan Pemerintah
89	Akuntan Perusahaan
90	Akuntan Perusahaan
91	Akuntan Perusahaan
92	Akuntan Perusahaan
93	Akuntan Perusahaan
94	Akuntan Perusahaan
95	Akuntan Perusahaan
96	Akuntan Perusahaan
97	Akuntan Perusahaan
98	Akuntan Perusahaan
99	Akuntan Perusahaan
100	Akuntan Perusahaan
101	Akuntan Publik
102	Akuntan Pemerintah
103	Akuntan Pendidik
104	Akuntan Publik
105	Akuntan Publik
106	Akuntan Pemerintah
107	Akuntan Perusahaan
108	Akuntan Pendidik
109	Akuntan Pemerintah
110	Akuntan Pemerintah
111	Akuntan Pemerintah
112	Akuntan Perusahaan

113	Akuntan Publik
114	Akuntan Publik
115	Akuntan Perusahaan
116	Akuntan Pemerintah
117	Akuntan Pemerintah
118	Akuntan Publik
119	Akuntan Pendidik
120	Akuntan Publik
121	Akuntan Publik
122	Akuntan Perusahaan
123	Akuntan Pemerintah
124	Akuntan Perusahaan
125	Akuntan Perusahaan
126	Akuntan Perusahaan
127	Akuntan Publik
128	Akuntan Perusahaan
129	Akuntan Publik
130	Akuntan Pemerintah
131	Akuntan Perusahaan
132	Akuntan Pemerintah
133	Akuntan Perusahaan
134	Akuntan Pendidik
135	Akuntan Perusahaan
136	Akuntan Publik
137	Akuntan Perusahaan
138	Akuntan Perusahaan
139	Akuntan Perusahaan
140	Akuntan Publik
141	Akuntan Perusahaan
142	Akuntan Pemerintah
143	Akuntan Pemerintah
144	Akuntan Perusahaan
145	Akuntan Publik
146	Akuntan Perusahaan
147	Akuntan Publik
148	Akuntan Pemerintah
149	Akuntan Publik
150	Akuntan Publik
151	Akuntan Perusahaan

152	Akuntan Pendidik
153	Akuntan Perusahaan
154	Akuntan Perusahaan
155	Akuntan Perusahaan
156	Akuntan Perusahaan
157	Akuntan Pemerintah
158	Akuntan Pemerintah
159	Akuntan Publik
160	Akuntan Perusahaan
161	Akuntan Pemerintah
162	Akuntan Perusahaan
163	Akuntan Perusahaan
164	Akuntan Pemerintah
165	Akuntan Pemerintah
166	Akuntan Perusahaan
167	Akuntan Perusahaan
168	Akuntan Perusahaan
169	Akuntan Perusahaan
170	Akuntan Perusahaan
171	Akuntan Pemerintah
172	Akuntan Perusahaan
173	Akuntan Pemerintah
174	Akuntan Perusahaan
175	Akuntan Publik
176	Akuntan Pemerintah
177	Akuntan Pemerintah
178	Akuntan Perusahaan
179	Akuntan Perusahaan
180	Akuntan Perusahaan
181	Akuntan Pemerintah
182	Akuntan Perusahaan
183	Akuntan Perusahaan
184	Akuntan Pemerintah
185	Akuntan Perusahaan
186	Akuntan Publik
187	Akuntan Perusahaan
188	Akuntan Perusahaan
189	Akuntan Publik
190	Akuntan Pemerintah

191	Akuntan Pemerintah
192	Akuntan Perusahaan
193	Akuntan Publik
194	Akuntan Publik
195	Akuntan Publik
196	Akuntan Pemerintah
197	Akuntan Perusahaan
198	Akuntan Publik
199	Akuntan Perusahaan
200	Akuntan Pemerintah

b. Salary or Financial Reward

Number	Q1a	Q1b	Q1c	Total
1	5	2	4	11
2	3	3	4	10
3	3	5	2	10
4	3	3	3	9
5	5	5	5	15
6	3	4	3	10
7	4	3	3	10
8	2	5	3	10
9	3	3	3	9
10	5	5	5	15
11	2	4	3	9
12	3	4	4	11
13	3	3	3	9
14	2	3	3	8
15	3	5	3	11
16	4	4	4	12
17	4	5	4	13
18	3	4	3	10
19	3	5	3	11
20	2	3	3	8
21	4	4	4	12
22	3	4	3	10
23	3	5	3	11
24	2	2	3	7
25	3	5	5	13
26	3	3	3	9

27	3	3	3	9
28	4	4	4	12
29	3	4	3	10
30	4	3	4	11
31	3	4	3	10
32	3	5	5	13
33	3	4	4	11
34	5	2	4	11
35	3	4	3	10
36	3	4	3	10
37	4	5	5	14
38	3	3	3	9
39	5	4	5	14
40	3	5	4	12
41	3	3	5	11
42	2	5	5	12
43	3	4	5	12
44	5	5	5	15
45	3	3	3	9
46	2	5	3	10
47	3	5	5	13
48	5	5	2	12
49	3	3	3	9
50	3	4	4	11
51	2	4	4	10
52	4	4	4	12
53	2	4	3	9
54	1	2	4	7
55	3	4	5	12
56	3	3	3	9
57	2	3	2	7
58	3	5	4	12
59	2	2	3	7
60	4	3	4	11
61	4	4	4	12
62	3	3	4	10
63	3	3	4	10
64	3	3	3	9
65	3	3	4	10

66	3	3	3	9
67	4	3	5	12
68	3	4	4	11
69	3	4	3	10
70	3	3	3	9
71	3	3	3	9
72	4	5	4	13
73	4	3	4	11
74	2	2	3	7
75	3	5	4	12
76	3	3	3	9
77	3	4	4	11
78	4	4	4	12
79	4	3	4	11
80	2	3	3	8
81	4	3	4	11
82	3	4	4	11
83	5	5	5	15
84	3	4	5	12
85	3	3	3	9
86	4	4	4	12
87	2	4	4	10
88	2	3	3	8
89	3	3	5	11
90	4	4	4	12
91	4	4	4	12
92	4	4	4	12
93	4	4	5	13
94	4	5	4	13
95	3	5	5	13
96	4	4	5	13
97	5	5	5	15
98	5	4	4	13
99	5	5	5	15
100	5	5	5	15
101	2	3	3	8
102	4	5	4	13
103	3	5	4	12
104	4	4	4	12

105	3	3	3	9
106	2	3	3	8
107	2	3	3	8
108	2	3	2	7
109	2	3	3	8
110	2	3	3	8
111	3	5	4	12
112	3	4	4	11
113	2	5	4	11
114	2	5	4	11
115	4	5	4	13
116	2	3	3	8
117	3	5	3	11
118	3	4	4	11
119	2	3	2	7
120	3	4	3	10
121	2	5	4	11
122	2	3	3	8
123	3	3	4	10
124	4	4	4	12
125	1	5	4	10
126	2	3	3	8
127	2	2	3	7
128	2	3	3	8
129	3	4	2	9
130	3	3	3	9
131	2	3	3	8
132	3	5	3	11
133	3	3	3	9
134	2	3	3	8
135	2	4	3	9
136	3	3	3	9
137	3	3	3	9
138	2	3	3	8
139	3	5	4	12
140	3	3	4	10
141	3	4	3	10
142	2	4	2	8
143	3	5	3	11

144	3	5	3	11
145	3	3	3	9
146	3	5	5	13
147	2	5	4	11
148	3	2	3	8
149	3	4	3	10
150	2	3	3	8
151	3	3	3	9
152	3	3	3	9
153	3	3	2	8
154	5	5	5	15
155	2	3	3	8
156	3	3	3	9
157	2	3	3	8
158	4	4	4	12
159	5	5	5	15
160	3	3	3	9
161	3	3	3	9
162	3	4	3	10
163	3	4	3	10
164	3	4	3	10
165	2	4	3	9
166	4	4	5	13
167	3	5	4	12
168	2	3	3	8
169	3	5	5	13
170	2	4	5	11
171	3	4	4	11
172	3	3	3	9
173	3	4	4	11
174	3	3	3	9
175	3	4	2	9
176	3	4	3	10
177	3	5	3	11
178	2	3	3	8
179	3	4	3	10
180	3	3	3	9
181	2	5	4	11
182	2	5	3	10

183	3	5	3	11
184	3	4	4	11
185	4	4	4	12
186	4	3	4	11
187	3	2	4	9
188	3	5	4	12
189	4	4	3	11
190	3	4	3	10
191	3	4	4	11
192	5	5	4	14
193	3	3	3	9
194	3	4	4	11
195	3	4	4	11
196	3	3	3	9
197	5	5	5	15
198	5	3	4	12
199	4	4	4	12
200	2	5	4	11

c. Professional Training

Number	Q2a	Q2b	Q2c	Q2d	Total
1	5	3	3	5	16
2	4	3	3	3	13
3	5	4	4	4	17
4	3	3	3	3	12
5	5	5	5	5	20
6	3	3	3	3	12
7	3	3	3	4	13
8	2	2	2	3	9
9	3	4	4	3	14
10	5	4	4	3	16
11	3	3	2	4	12
12	4	4	4	4	16
13	4	4	4	3	15
14	4	4	4	3	15
15	3	3	4	4	14
16	4	4	4	4	16
17	5	4	4	4	17
18	3	3	3	3	12

19	4	4	4	3	15
20	3	3	3	3	12
21	3	3	3	2	11
22	5	5	5	5	20
23	4	2	3	3	12
24	3	3	3	4	13
25	4	4	3	3	14
26	3	3	3	3	12
27	5	5	3	3	16
28	5	4	4	4	17
29	5	4	3	3	15
30	4	4	3	4	15
31	3	3	4	3	13
32	5	5	5	4	19
33	4	4	4	4	16
34	5	4	3	4	16
35	3	3	2	4	12
36	5	5	4	4	18
37	5	5	4	4	18
38	3	3	3	3	12
39	4	3	4	5	16
40	4	4	4	5	17
41	4	2	3	2	11
42	5	3	4	5	17
43	4	4	4	2	14
44	5	5	4	5	19
45	3	3	3	3	12
46	4	4	4	5	17
47	5	5	5	5	20
48	3	1	3	4	11
49	3	3	3	3	12
50	5	5	4	4	18
51	5	4	4	4	17
52	3	2	4	4	13
53	4	3	3	3	13
54	3	5	4	5	17
55	5	5	5	5	20
56	3	3	2	3	11
57	5	5	5	4	19

58	5	4	4	5	18
59	5	3	5	5	18
60	4	4	4	4	16
61	4	3	4	3	14
62	4	4	4	4	16
63	4	4	4	4	16
64	5	5	5	5	20
65	3	2	4	4	13
66	5	4	4	4	17
67	3	4	3	4	14
68	3	2	3	3	11
69	3	3	3	4	13
70	3	3	3	3	12
71	5	3	5	5	18
72	4	2	2	3	11
73	5	4	5	4	18
74	3	3	3	3	12
75	4	4	4	5	17
76	4	3	4	2	13
77	3	3	3	4	13
78	4	3	3	4	14
79	4	5	5	5	19
80	5	5	5	5	20
81	4	3	3	4	14
82	4	3	3	4	14
83	5	5	4	5	19
84	5	4	4	5	18
85	3	3	2	3	11
86	4	4	4	4	16
87	4	3	4	4	15
88	2	3	3	4	12
89	4	3	4	5	16
90	4	4	3	3	14
91	4	3	3	4	14
92	4	5	5	5	19
93	4	3	4	4	15
94	5	4	4	5	18
95	4	4	3	4	15
96	4	4	4	4	16

97	5	4	4	5	18
98	4	3	3	5	15
99	5	3	3	4	15
100	5	5	5	5	20
101	5	4	3	4	16
102	3	3	3	3	12
103	5	4	3	4	16
104	3	3	3	2	11
105	4	4	4	4	16
106	5	4	3	2	14
107	3	3	3	3	12
108	3	3	3	3	12
109	4	3	3	3	13
110	4	4	3	3	14
111	5	5	5	5	20
112	5	3	3	1	12
113	4	5	4	5	18
114	5	5	5	5	20
115	5	5	5	5	20
116	4	3	3	3	13
117	5	5	3	4	17
118	3	3	3	3	12
119	5	4	3	4	16
120	3	3	3	3	12
121	5	4	4	4	17
122	5	3	3	3	14
123	4	2	3	2	11
124	4	4	4	4	16
125	5	5	5	4	19
126	5	5	5	4	19
127	3	3	3	3	12
128	4	4	3	3	14
129	4	3	3	2	12
130	3	3	3	3	12
131	4	3	4	5	16
132	5	4	3	2	14
133	3	3	2	3	11
134	3	3	3	3	12
135	3	3	3	3	12

136	3	3	3	3	12
137	3	3	3	2	11
138	3	3	3	3	12
139	3	3	3	3	12
140	5	5	4	3	17
141	4	4	4	4	16
142	3	3	2	2	10
143	3	3	3	3	12
144	5	5	5	5	20
145	3	3	3	3	12
146	5	4	4	4	17
147	4	3	4	3	14
148	5	5	3	4	17
149	3	3	3	3	12
150	4	3	3	3	13
151	3	3	3	4	13
152	3	4	3	4	14
153	3	3	3	4	13
154	5	4	4	3	16
155	5	4	2	5	16
156	4	4	4	2	14
157	5	4	4	3	16
158	5	4	3	3	15
159	5	5	5	5	20
160	3	3	3	3	12
161	3	3	3	2	11
162	4	2	2	3	11
163	4	4	5	4	17
164	5	5	5	4	19
165	5	4	3	4	16
166	4	4	4	4	16
167	5	5	4	5	19
168	3	3	3	3	12
169	5	5	4	4	18
170	5	5	4	3	17
171	4	3	3	3	13
172	3	3	3	3	12
173	5	5	5	5	20
174	3	3	3	3	12

175	3	4	2	3	12
176	5	2	4	5	16
177	4	4	4	3	15
178	5	3	3	4	15
179	4	3	3	4	14
180	3	2	4	2	11
181	2	5	4	2	13
182	4	4	4	3	15
183	4	3	3	3	13
184	4	4	3	2	13
185	4	4	4	4	16
186	5	5	5	5	20
187	4	2	3	2	11
188	3	3	3	3	12
189	3	4	3	3	13
190	5	4	3	3	15
191	3	3	3	4	13
192	5	5	2	5	17
193	3	3	3	3	12
194	4	3	3	3	13
195	4	3	3	4	14
196	4	2	3	4	13
197	4	4	3	3	14
198	4	4	3	5	16
199	4	4	3	4	15
200	5	4	3	5	17

d. Professional Recognition

Number	Q3a	Q3b	Q3c	Q3d	Total
1	5	5	4	5	19
2	4	3	3	3	13
3	4	4	3	4	15
4	3	3	3	3	12
5	5	5	5	5	20
6	3	3	3	3	12
7	3	3	3	3	12
8	3	3	3	4	13
9	4	3	4	3	14
10	3	2	3	3	11
11	3	3	3	3	12
12	4	4	3	4	15
13	3	3	3	3	12
14	3	4	3	4	14
15	4	3	3	3	13
16	4	4	4	5	17
17	4	5	4	5	18
18	3	4	3	3	13
19	3	3	3	4	13
20	3	3	3	3	12
21	3	3	4	4	14
22	5	4	3	5	17
23	3	4	3	5	15
24	3	2	2	3	10
25	4	4	3	5	16
26	3	3	3	3	12
27	3	5	3	3	14
28	4	4	4	4	16
29	3	3	3	3	12
30	3	3	3	4	13
31	2	2	3	3	10
32	3	4	3	3	13
33	4	4	4	4	16
34	5	4	2	3	14
35	3	4	4	3	14
36	4	4	3	3	14
37	4	4	4	4	16

38	3	3	3	3	12
39	4	4	4	5	17
40	4	4	5	4	17
41	4	5	2	5	16
42	5	3	2	3	13
43	3	4	3	2	12
44	5	5	3	4	17
45	3	3	2	3	11
46	3	2	4	5	14
47	5	5	3	3	16
48	2	1	2	1	6
49	2	3	2	3	10
50	3	3	3	4	13
51	5	3	5	5	18
52	4	3	4	3	14
53	4	4	3	4	15
54	4	5	4	5	18
55	5	5	5	5	20
56	3	4	3	4	14
57	3	5	4	2	14
58	5	5	5	5	20
59	5	3	4	2	14
60	4	5	3	3	15
61	4	3	4	4	15
62	4	4	4	3	15
63	4	4	2	3	13
64	5	5	4	5	19
65	3	4	3	4	14
66	4	2	3	4	13
67	5	5	5	5	20
68	4	4	4	4	16
69	4	4	4	5	17
70	3	3	3	3	12
71	4	3	2	5	14
72	4	3	3	3	13
73	5	4	3	5	17
74	3	3	2	3	11
75	4	4	4	4	16
76	2	2	2	3	9

77	4	4	3	4	15
78	4	4	4	4	16
79	5	4	4	4	17
80	4	2	3	4	13
81	5	3	2	4	14
82	5	3	5	2	15
83	4	4	4	5	17
84	5	3	3	4	15
85	3	3	2	3	11
86	4	4	4	4	16
87	4	3	2	3	12
88	3	4	2	4	13
89	5	5	5	5	20
90	4	4	4	3	15
91	4	3	3	4	14
92	4	4	3	4	15
93	4	3	4	4	15
94	5	5	3	5	18
95	4	4	4	4	16
96	4	4	3	4	15
97	4	5	4	5	18
98	5	4	3	4	16
99	3	3	3	3	12
100	3	4	2	3	12
101	4	2	3	3	12
102	4	3	3	4	14
103	5	5	3	4	17
104	3	3	3	3	12
105	3	3	3	3	12
106	3	3	3	1	10
107	3	3	3	2	11
108	3	3	3	3	12
109	3	3	4	2	12
110	3	3	3	3	12
111	5	5	3	3	16
112	2	4	3	3	12
113	4	5	4	3	16
114	4	5	3	3	15
115	5	4	4	5	18

116	3	2	2	3	10
117	4	4	4	4	16
118	3	2	3	2	10
119	4	3	4	4	15
120	3	2	3	3	11
121	4	4	4	4	16
122	3	3	3	3	12
123	3	3	4	3	13
124	4	4	4	4	16
125	4	4	3	4	15
126	4	4	5	5	18
127	3	3	2	3	11
128	2	3	3	3	11
129	3	3	3	4	13
130	3	3	3	3	12
131	4	3	2	3	12
132	3	3	2	3	11
133	3	2	3	3	11
134	3	3	2	3	11
135	3	3	3	3	12
136	3	5	4	4	16
137	3	3	3	3	12
138	3	4	3	4	14
139	3	3	2	3	11
140	3	2	2	3	10
141	3	4	4	4	15
142	5	2	2	3	12
143	3	3	3	3	12
144	4	4	4	4	16
145	3	3	3	3	12
146	4	4	3	4	15
147	5	2	2	1	10
148	4	3	2	3	12
149	3	3	3	3	12
150	3	3	3	3	12
151	3	3	4	4	14
152	4	4	4	4	16
153	3	4	2	3	12
154	4	5	5	5	19

155	3	3	3	3	12
156	4	4	3	4	15
157	3	3	2	4	12
158	4	4	3	5	16
159	5	5	5	5	20
160	3	3	3	5	14
161	3	3	2	2	10
162	5	4	4	4	17
163	5	5	3	4	17
164	3	3	3	3	12
165	4	3	3	3	13
166	5	4	4	4	17
167	4	5	4	5	18
168	3	3	4	4	14
169	4	4	4	4	16
170	3	4	4	4	15
171	2	3	3	3	11
172	3	3	3	3	12
173	2	3	4	3	12
174	3	2	3	3	11
175	4	3	2	3	12
176	3	2	2	4	11
177	3	2	2	3	10
178	4	4	3	3	14
179	4	3	3	4	14
180	4	4	2	4	14
181	5	5	1	5	16
182	4	4	4	4	16
183	3	3	3	3	12
184	4	4	4	4	16
185	4	4	4	4	16
186	4	5	4	5	18
187	3	4	5	4	16
188	3	2	3	3	11
189	3	4	3	4	14
190	3	3	3	4	13
191	4	4	4	3	15
192	5	2	3	3	13
193	4	2	3	3	12

194	3	3	3	3	12
195	4	4	3	3	14
196	4	3	3	4	14
197	3	4	3	4	14
198	3	4	4	3	14
199	4	3	3	3	13
200	4	2	2	4	12

e. Sosial Value

Number	Q4a	Q4b	Q4c	Q4d	Q4e	Q4f	Total
1	3	5	5	3	5	3	24
2	3	3	2	3	3	4	18
3	3	4	1	2	2	4	16
4	3	3	3	3	3	3	18
5	5	5	5	5	5	5	30
6	3	3	2	3	2	3	16
7	3	3	3	3	3	3	18
8	3	4	2	3	2	4	18
9	3	4	2	4	2	4	19
10	3	3	2	3	2	2	15
11	4	4	4	4	3	3	22
12	3	4	3	3	4	3	20
13	2	2	3	3	3	3	16
14	5	4	4	3	4	3	23
15	3	4	3	3	3	4	20
16	3	3	3	2	4	2	17
17	4	3	3	2	3	3	18
18	3	3	2	3	3	3	17
19	2	3	2	2	2	4	15
20	3	3	3	3	2	3	17
21	4	4	2	3	2	3	18
22	3	4	2	2	3	4	18
23	2	4	3	4	3	4	20
24	3	3	3	2	3	3	17
25	3	4	2	2	2	4	17
26	3	3	2	3	2	3	16
27	3	3	1	3	3	3	16
28	4	5	4	4	3	4	24
29	3	3	3	3	3	3	18

30	2	3	3	2	2	3	15
31	3	3	2	3	3	3	17
32	4	4	2	4	3	4	21
33	3	3	3	3	3	2	17
34	3	4	4	2	4	4	21
35	3	4	3	2	4	3	19
36	3	3	5	4	2	4	21
37	4	4	3	4	3	4	22
38	3	3	3	3	3	3	18
39	4	4	4	4	4	3	23
40	5	5	4	4	3	3	24
41	5	5	5	5	5	5	30
42	3	3	5	2	3	3	19
43	3	2	4	4	4	3	20
44	4	5	3	3	4	5	24
45	3	3	3	3	2	3	17
46	3	4	3	3	2	2	17
47	5	5	5	5	5	5	30
48	4	3	2	1	5	3	18
49	3	2	2	2	2	2	13
50	3	3	2	3	1	3	15
51	4	5	2	3	3	4	21
52	4	4	2	3	3	4	20
53	4	4	4	3	3	4	22
54	2	2	1	5	2	2	14
55	4	5	5	5	5	5	29
56	3	4	2	3	3	3	18
57	5	5	4	4	5	3	26
58	5	5	5	2	2	5	24
59	5	5	4	1	1	3	19
60	3	4	2	2	4	4	19
61	3	4	3	3	4	2	19
62	3	4	3	4	3	4	21
63	3	4	2	3	3	4	19
64	5	5	2	5	2	2	21
65	2	4	3	2	4	4	19
66	4	4	2	1	3	3	17
67	2	2	2	2	5	5	18
68	3	3	2	3	4	4	19

69	2	4	2	2	3	4	17
70	3	3	3	2	2	3	16
71	5	5	4	2	2	4	22
72	3	4	2	3	4	2	18
73	3	3	2	3	3	5	19
74	4	5	3	5	3	4	24
75	4	5	4	3	5	4	25
76	2	1	1	3	2	3	12
77	3	3	4	3	3	4	20
78	4	4	4	4	4	4	24
79	4	5	4	4	3	4	24
80	5	5	5	5	4	5	29
81	2	3	3	3	2	3	16
82	3	3	2	4	2	3	17
83	5	5	5	4	2	2	23
84	5	4	5	3	3	4	24
85	3	3	3	3	2	3	17
86	4	4	3	3	3	4	21
87	4	4	4	2	2	4	20
88	3	3	3	2	2	4	17
89	4	5	3	5	5	4	26
90	3	3	3	3	3	3	18
91	3	4	3	4	4	4	22
92	4	4	4	4	4	4	24
93	3	2	4	3	3	4	19
94	5	5	3	4	3	5	25
95	4	5	5	4	3	4	25
96	5	5	5	5	4	5	29
97	4	5	5	4	4	5	27
98	5	5	4	4	5	4	27
99	4	4	5	5	5	4	27
100	2	3	4	4	2	3	18
101	4	3	3	3	3	2	18
102	3	3	2	2	3	3	16
103	4	5	3	3	1	3	19
104	2	4	3	3	3	3	18
105	3	4	3	3	3	3	19
106	2	3	2	3	2	1	13
107	3	1	2	3	2	3	14

108	3	3	3	3	2	3	17
109	3	4	3	2	2	3	17
110	3	3	3	1	2	3	15
111	3	3	3	3	3	5	20
112	3	3	3	3	4	3	19
113	3	4	3	4	2	5	21
114	5	5	2	2	3	4	21
115	5	5	5	2	3	5	25
116	3	3	2	3	3	3	17
117	4	4	4	3	3	3	21
118	3	3	3	2	2	2	15
119	4	5	5	5	3	5	27
120	3	3	1	2	2	2	13
121	3	5	3	2	3	3	19
122	4	3	2	2	2	3	16
123	4	3	2	2	3	3	17
124	4	4	4	4	4	4	24
125	4	4	3	3	4	3	21
126	5	5	1	4	3	3	21
127	3	3	2	3	2	3	16
128	1	3	3	3	2	2	14
129	4	4	2	2	2	3	17
130	3	3	3	3	3	3	18
131	4	4	3	2	3	3	19
132	4	4	4	4	5	2	23
133	3	3	2	2	2	3	15
134	3	3	3	3	3	3	18
135	2	3	3	2	2	3	15
136	3	3	3	3	5	3	20
137	2	3	2	2	2	3	14
138	3	3	2	2	3	3	16
139	3	3	3	3	2	3	17
140	3	3	2	3	3	3	17
141	3	4	3	4	2	3	19
142	3	3	3	3	2	3	17
143	2	3	2	2	3	3	15
144	3	3	4	3	2	3	18
145	3	3	3	3	3	3	18
146	4	5	4	4	3	2	22

147	2	5	2	5	5	5	24
148	3	5	2	1	1	3	15
149	3	3	3	3	4	3	19
150	3	3	3	2	3	3	17
151	2	3	2	3	3	3	16
152	4	4	4	4	3	4	23
153	3	3	2	3	2	2	15
154	3	4	3	4	5	2	21
155	3	4	2	3	3	4	19
156	2	4	2	4	2	3	17
157	2	3	2	3	3	4	17
158	3	4	4	5	4	4	24
159	5	5	5	5	5	5	30
160	3	3	2	3	3	3	17
161	3	3	2	3	2	3	16
162	3	3	2	4	3	1	16
163	4	5	2	3	4	3	21
164	4	3	2	2	3	3	17
165	3	3	3	3	3	3	18
166	4	5	2	2	4	2	19
167	3	4	2	2	1	4	16
168	4	4	1	2	2	3	16
169	3	4	2	3	4	5	21
170	2	3	2	3	2	2	14
171	5	4	3	4	3	3	22
172	3	3	3	3	3	3	18
173	4	5	1	3	1	1	15
174	3	2	3	3	2	3	16
175	4	4	3	5	3	4	23
176	4	3	4	3	4	2	20
177	4	4	3	2	4	2	19
178	3	4	3	3	2	3	18
179	4	4	2	3	2	2	17
180	4	4	4	2	4	4	22
181	5	4	2	5	3	2	21
182	4	4	3	4	3	4	22
183	3	3	3	3	3	3	18
184	4	4	2	3	4	3	20
185	4	4	4	4	3	4	23

186	4	5	3	4	4	4	24
187	3	4	3	2	3	2	17
188	3	2	1	2	2	3	13
189	4	3	3	2	3	3	18
190	3	4	4	3	5	4	23
191	5	5	5	3	3	4	25
192	5	4	5	5	3	3	25
193	3	3	3	3	2	3	17
194	3	3	3	3	4	3	19
195	3	3	3	3	3	3	18
196	4	4	4	4	3	3	22
197	5	5	3	3	4	3	23
198	4	3	4	4	3	4	22
199	3	3	3	3	2	2	16
200	5	4	1	2	2	4	18

f. Working Environment

Number	Q5b	Q5c	Q5d	Q5e	Q5f	Q5g	Total
1	5	5	5	3	3	3	24
2	2	3	3	3	3	3	17
3	3	3	4	3	2	2	17
4	3	3	3	3	3	3	18
5	5	5	5	5	5	5	30
6	3	3	3	3	3	3	18
7	2	3	3	3	3	3	17
8	4	3	4	2	2	3	18
9	2	3	3	3	4	3	18
10	3	3	3	3	3	3	18
11	3	3	5	2	3	3	19
12	2	4	3	4	4	4	21
13	2	3	3	4	3	3	18
14	4	4	5	2	3	4	22
15	4	3	3	3	3	3	19
16	2	4	4	5	4	4	23
17	3	4	5	2	3	3	20
18	3	3	3	4	4	3	20
19	4	4	3	5	3	3	22
20	2	3	3	3	2	3	16
21	2	4	4	2	4	2	18

22	2	5	3	5	5	5	25
23	3	3	3	4	4	5	22
24	2	3	2	3	2	3	15
25	2	5	3	3	2	3	18
26	2	3	3	3	3	3	17
27	2	5	3	3	3	5	21
28	3	4	3	3	4	4	21
29	3	3	3	3	3	3	18
30	2	3	3	2	3	3	16
31	3	3	3	3	3	3	18
32	3	3	3	2	4	3	18
33	3	3	3	2	2	3	16
34	2	5	5	2	4	4	22
35	4	3	4	2	4	2	19
36	3	1	3	3	3	2	15
37	5	4	5	2	4	2	22
38	4	2	3	3	2	3	17
39	5	4	5	3	4	4	25
40	3	4	5	3	4	4	23
41	3	4	2	2	1	2	14
42	3	3	4	2	1	1	14
43	4	2	5	2	2	2	17
44	4	4	5	3	3	3	22
45	3	3	4	1	2	1	14
46	3	5	5	3	5	5	26
47	5	5	5	1	3	2	21
48	2	5	3	5	3	3	21
49	3	3	3	2	2	3	16
50	3	3	3	4	4	3	20
51	3	5	5	5	4	4	26
52	3	4	4	4	3	3	21
53	4	4	4	4	4	4	24
54	2	4	3	5	5	5	24
55	5	4	5	2	5	1	22
56	3	3	4	1	3	3	17
57	2	4	4	2	4	4	20
58	5	5	5	3	3	4	25
59	1	5	2	5	5	4	22
60	2	4	3	4	4	4	21

61	2	4	4	5	4	5	24
62	3	4	3	4	4	4	22
63	4	4	5	4	4	4	25
64	2	5	3	5	5	5	25
65	3	4	3	3	3	4	20
66	2	1	4	3	2	3	15
67	5	5	1	5	5	5	26
68	2	5	3	4	4	4	22
69	1	5	3	4	4	5	22
70	3	3	3	2	3	3	17
71	3	4	4	4	4	5	24
72	3	3	3	2	2	3	16
73	4	5	3	2	3	3	20
74	3	3	4	2	2	2	16
75	2	5	4	5	4	5	25
76	1	2	3	2	3	3	14
77	3	4	4	2	3	3	19
78	4	3	4	3	3	2	19
79	3	4	4	3	3	3	20
80	3	3	4	2	2	2	16
81	3	4	4	2	2	2	17
82	3	3	2	2	2	4	16
83	4	3	3	1	1	1	13
84	5	4	5	2	2	2	20
85	3	2	3	2	2	2	14
86	4	3	4	3	3	3	20
87	4	4	4	3	3	4	22
88	2	3	4	2	4	4	19
89	3	4	5	2	3	3	20
90	3	3	4	2	2	2	16
91	3	3	4	3	3	3	19
92	4	4	4	2	2	2	18
93	4	3	4	2	3	2	18
94	3	4	5	3	4	2	21
95	3	4	5	3	3	3	21
96	3	3	5	2	2	1	16
97	5	5	5	4	3	2	24
98	3	4	5	2	3	4	21
99	3	4	4	3	3	4	21

100	3	3	3	2	4	4	19
101	3	4	4	2	2	2	17
102	3	4	3	3	4	3	20
103	2	3	4	3	2	2	16
104	3	3	3	3	3	3	18
105	2	3	3	3	3	3	17
106	3	4	3	3	2	3	18
107	3	2	3	2	3	3	16
108	3	3	3	2	3	2	16
109	2	3	3	2	3	3	16
110	3	3	3	2	3	3	17
111	3	3	5	2	3	3	19
112	3	3	4	3	3	2	18
113	2	4	4	5	5	4	24
114	4	4	5	4	3	4	24
115	4	4	4	2	4	3	21
116	3	3	3	2	2	3	16
117	3	3	3	2	4	3	18
118	3	3	3	2	3	3	17
119	3	4	5	3	3	2	20
120	2	3	3	1	3	3	15
121	3	5	3	4	3	3	21
122	2	3	3	3	3	4	18
123	2	3	3	2	4	3	17
124	4	4	4	4	4	4	24
125	3	4	3	2	2	3	17
126	2	4	4	2	3	4	19
127	2	3	2	3	3	3	16
128	3	2	4	4	5	4	22
129	3	3	3	2	3	3	17
130	3	3	3	3	3	3	18
131	2	3	3	2	3	2	15
132	4	2	5	1	2	2	16
133	3	2	4	2	2	3	16
134	3	3	3	2	3	2	16
135	2	3	2	3	3	3	16
136	3	3	3	3	3	3	18
137	3	2	3	4	4	3	19
138	2	4	3	5	3	4	21

139	3	3	3	2	4	3	18
140	3	2	3	1	4	5	18
141	3	3	4	2	3	4	19
142	2	3	2	3	3	4	17
143	2	3	2	3	2	4	16
144	3	3	3	4	4	4	21
145	3	3	3	3	3	3	18
146	3	3	5	2	3	3	19
147	1	3	4	3	5	2	18
148	2	3	4	1	2	3	15
149	2	3	3	3	4	4	19
150	3	3	3	2	2	3	16
151	2	4	3	5	4	4	22
152	2	3	3	3	3	3	17
153	3	3	3	2	3	4	18
154	3	5	3	5	5	5	26
155	3	4	3	3	3	3	19
156	3	3	4	3	4	4	21
157	2	4	2	3	3	3	17
158	3	3	2	5	5	5	23
159	2	3	5	3	1	5	19
160	3	3	3	2	3	3	17
161	2	3	3	2	2	3	15
162	1	5	5	5	5	3	24
163	4	5	4	5	4	5	27
164	2	3	2	3	3	3	16
165	2	4	2	4	3	4	19
166	2	4	3	5	4	5	23
167	4	4	4	4	4	4	24
168	2	4	2	4	4	3	19
169	2	5	3	4	4	4	22
170	3	4	3	5	5	4	24
171	2	4	3	1	4	4	18
172	3	3	3	3	3	3	18
173	1	4	3	3	3	3	17
174	3	2	3	2	2	3	15
175	3	5	3	5	3	4	23
176	2	4	4	4	4	4	22
177	4	4	3	4	4	4	23

178	2	3	3	3	3	3	17
179	2	3	2	3	4	3	17
180	4	4	4	3	4	3	22
181	3	3	5	3	2	2	18
182	4	4	4	2	3	4	21
183	3	3	3	4	3	4	20
184	2	4	3	3	4	4	20
185	3	4	3	3	3	3	19
186	3	4	3	4	4	4	22
187	3	4	3	4	4	4	22
188	1	3	2	3	4	4	17
189	3	3	4	3	2	3	18
190	3	3	4	3	4	4	21
191	3	5	4	2	4	3	21
192	3	2	5	1	5	2	18
193	3	3	3	2	3	2	16
194	4	2	4	2	2	2	16
195	3	3	4	2	2	2	16
196	3	2	3	2	2	2	14
197	5	3	5	2	3	3	21
198	5	2	4	3	3	4	21
199	3	3	4	2	2	2	16
200	3	4	3	1	2	3	16

g. Work Market Consideration

Number	Q6a	Q6b	Total
1	5	5	10
2	3	3	6
3	4	3	7
4	3	3	6
5	5	5	10
6	3	3	6
7	2	2	4
8	4	4	8
9	3	3	6
10	4	3	7
11	5	4	9
12	3	3	6
13	3	3	6

14	4	4	8
15	4	4	8
16	5	5	10
17	3	3	6
18	4	3	7
19	1	2	3
20	2	2	4
21	3	2	5
22	2	2	4
23	3	3	6
24	3	3	6
25	3	2	5
26	3	2	5
27	2	2	4
28	4	4	8
29	3	3	6
30	3	3	6
31	3	3	6
32	4	2	6
33	3	3	6
34	4	4	8
35	4	5	9
36	5	5	10
37	5	4	9
38	4	4	8
39	5	4	9
40	5	4	9
41	4	3	7
42	5	4	9
43	3	4	7
44	5	5	10
45	3	3	6
46	5	4	9
47	5	3	8
48	1	3	4
49	3	2	5
50	3	3	6
51	3	2	5
52	5	3	8

53	3	3	6
54	4	3	7
55	5	5	10
56	3	3	6
57	4	5	9
58	4	5	9
59	1	3	4
60	3	4	7
61	3	4	7
62	2	4	6
63	1	1	2
64	3	3	6
65	4	4	8
66	5	5	10
67	5	3	8
68	4	3	7
69	2	2	4
70	3	2	5
71	3	2	5
72	3	3	6
73	5	3	8
74	3	3	6
75	2	2	4
76	3	3	6
77	4	3	7
78	4	4	8
79	4	4	8
80	4	3	7
81	3	3	6
82	4	4	8
83	5	5	10
84	5	5	10
85	3	3	6
86	4	4	8
87	4	5	9
88	4	3	7
89	5	4	9
90	4	4	8
91	4	4	8

92	4	4	8
93	4	3	7
94	5	2	7
95	5	5	10
96	5	5	10
97	5	5	10
98	3	4	7
99	4	4	8
100	2	2	4
101	3	3	6
102	4	2	6
103	3	3	6
104	3	3	6
105	3	3	6
106	3	2	5
107	3	3	6
108	3	3	6
109	3	3	6
110	3	3	6
111	4	4	8
112	3	3	6
113	3	3	6
114	4	2	6
115	3	4	7
116	3	3	6
117	3	3	6
118	4	3	7
119	4	4	8
120	2	2	4
121	3	3	6
122	3	3	6
123	3	2	5
124	4	4	8
125	4	3	7
126	4	4	8
127	2	3	5
128	4	3	7
129	3	3	6
130	3	3	6

131	3	3	6
132	5	4	9
133	4	3	7
134	3	3	6
135	3	3	6
136	3	3	6
137	3	3	6
138	3	3	6
139	3	4	7
140	3	3	6
141	3	4	7
142	3	2	5
143	3	3	6
144	3	3	6
145	3	3	6
146	5	5	10
147	4	5	9
148	4	3	7
149	3	4	7
150	3	2	5
151	3	3	6
152	3	3	6
153	2	3	5
154	2	4	6
155	3	3	6
156	2	3	5
157	2	3	5
158	3	5	8
159	3	3	6
160	3	3	6
161	3	3	6
162	5	3	8
163	4	4	8
164	3	3	6
165	4	3	7
166	3	2	5
167	5	5	10
168	2	3	5
169	4	2	6

170	3	4	7
171	3	3	6
172	3	3	6
173	3	5	8
174	3	3	6
175	4	3	7
176	4	2	6
177	5	4	9
178	3	3	6
179	3	3	6
180	4	4	8
181	5	3	8
182	4	3	7
183	3	3	6
184	3	3	6
185	3	3	6
186	4	4	8
187	3	4	7
188	3	3	6
189	4	3	7
190	3	4	7
191	5	5	10
192	5	3	8
193	3	2	5
194	3	3	6
195	4	4	8
196	3	3	6
197	5	4	9
198	4	4	8
199	4	4	8
200	4	3	7

h. Personality

Nomor	Q7a	Jumlah
1	5	5
2	3	3
3	3	3
4	3	3
5	5	5

6	3	3
7	3	3
8	4	4
9	4	4
10	3	3
11	4	4
12	4	4
13	3	3
14	4	4
15	3	3
16	5	5
17	4	4
18	3	3
19	2	2
20	3	3
21	4	4
22	5	5
23	3	3
24	3	3
25	4	4
26	3	3
27	3	3
28	4	4
29	3	3
30	3	3
31	3	3
32	3	3
33	3	3
34	4	4
35	4	4
36	4	4
37	5	5
38	3	3
39	5	5
40	4	4
41	5	5
42	4	4
43	4	4
44	4	4

45	3	3
46	3	3
47	5	5
48	1	1
49	2	2
50	4	4
51	5	5
52	3	3
53	3	3
54	5	5
55	5	5
56	4	4
57	4	4
58	5	5
59	5	5
60	4	4
61	4	4
62	4	4
63	4	4
64	5	5
65	4	4
66	4	4
67	5	5
68	4	4
69	4	4
70	3	3
71	5	5
72	3	3
73	4	4
74	3	3
75	5	5
76	3	3
77	3	3
78	4	4
79	4	4
80	4	4
81	4	4
82	4	4
83	3	3

84	5	5
85	3	3
86	4	4
87	5	5
88	4	4
89	5	5
90	3	3
91	4	4
92	4	4
93	4	4
94	5	5
95	5	5
96	4	4
97	5	5
98	5	5
99	4	4
100	3	3
101	4	4
102	4	4
103	4	4
104	3	3
105	3	3
106	3	3
107	3	3
108	2	2
109	3	3
110	3	3
111	4	4
112	4	4
113	5	5
114	4	4
115	4	4
116	3	3
117	3	3
118	4	4
119	5	5
120	2	2
121	5	5
122	3	3

123	3	3
124	4	4
125	3	3
126	4	4
127	3	3
128	3	3
129	4	4
130	3	3
131	3	3
132	3	3
133	2	2
134	3	3
135	3	3
136	3	3
137	3	3
138	3	3
139	3	3
140	3	3
141	3	3
142	4	4
143	3	3
144	3	3
145	3	3
146	4	4
147	5	5
148	3	3
149	3	3
150	3	3
151	5	5
152	3	3
153	4	4
154	4	4
155	4	4
156	3	3
157	4	4
158	5	5
159	3	3
160	3	3
161	3	3

162	3	3
163	5	5
164	4	4
165	5	5
166	4	4
167	5	5
168	3	3
169	5	5
170	5	5
171	3	3
172	3	3
173	3	3
174	3	3
175	5	5
176	4	4
177	4	4
178	2	2
179	3	3
180	4	4
181	4	4
182	4	4
183	4	4
184	4	4
185	3	3
186	4	4
187	4	4
188	3	3
189	4	4
190	5	5
191	4	4
192	5	5
193	3	3
194	3	3
195	3	3
196	3	3
197	3	3
198	4	4
199	3	3
200	2	2

Appendix 4. Result of Validity and Reliability Test

**TEST RESULTS OF VALIDITY AND RELIABILITY
(SALARY OR FINANCIAL AWARD)**

Reliability

Case Processing Summary

		N	%
Cases	Valid	30	100,0
	Excluded ^a	0	,0
	Total	30	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,629	3

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Q1a	7,8333	2,282	,354	,657
Q1b	7,2667	2,547	,322	,682
Q1c	7,3667	1,895	,683	,175

TEST RESULTS OF VALIDITY AND RELIABILITY (PROFESSIONAL TRAINING)

Reliability

Case Processing Summary

		N	%
Cases	Valid	30	100,0
	Excluded ^a	0	,0
	Total	30	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,773	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Q2a	10,6333	3,206	,705	,652
Q2b	10,8667	3,154	,675	,665
Q2c	10,9667	3,757	,613	,712
Q2d	10,6333	3,482	,388	,838

TEST RESULTS OF VALIDITY AND RELIABILITY (PROFESSIONAL RECOGNITION)

Reliability

Case Processing Summary

		N	%
Cases	Valid	30	100,0
	Excluded ^a	0	,0
	Total	30	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,704	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Q3a	10,8667	3,568	,541	,618
Q3b	10,8667	3,430	,488	,642
Q3c	11,0000	3,241	,448	,673
Q3d	10,9667	3,344	,501	,634

TEST RESULTS OF VALIDITY AND RELIABILITY (SOCIAL VALUES)

Reliability

Case Processing Summary

		N	%
Cases	Valid	30	100,0
	Excluded ^a	0	,0
	Total	30	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,784	6

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Q4a	16,8000	7,890	,757	,711
Q4b	16,5333	7,844	,604	,735
Q4c	16,7667	8,185	,410	,783
Q4d	17,0333	8,516	,416	,778
Q4e	17,0000	7,586	,482	,769
Q4f	17,0333	7,551	,620	,729

TEST RESULTS OF VALIDITY AND RELIABILITY (WORK ENVIRONMENT)

Reliability

Case Processing Summary

		N	%
Cases	Valid	30	100,0
	Excluded ^a	0	,0
	Total	30	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,772	7

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Q5a	18,8667	15,154	,256	,781
Q5b	18,5000	12,810	,411	,762
Q5c	18,8000	12,372	,522	,738
Q5d	18,1667	11,661	,535	,735
Q5e	19,5333	14,395	,383	,764
Q5f	19,0333	10,861	,723	,689
Q5g	19,1000	11,472	,617	,715

TEST RESULTS OF VALIDITY AND RELIABILITY (WORK MARKET CONSIDERATIONS)

Reliability

Case Processing Summary

		N	%
Cases	Valid	30	100,0
	Excluded ^a	0	,0
	Total	30	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,627	2

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Q6a	3,7333	,685	,457	. ^a
Q6b	4,0667	,754	,457	. ^a

a. The value is negative due to a negative average covariance among items. This violates reliability model assumptions. You may want to check item codings.

Appendix 5. Class Interval Calculation

INTERVAL CLASS CALCULATION

1. Salary or Financial Reward

Min	7
Max	15
R	8
N	200
K	$1 + 3.3 \log n$
	8.593398986
\approx	9
P	0.89
\approx	0.9

No.	Interval			F	%
1	15	-	15.9	10	5.0%
2	14	-	14.9	3	1.5%
3	13	-	13.9	15	7.5%
4	12	-	12.9	30	15.0%
5	11	-	11.9	41	20.5%
6	10	-	10.9	31	15.5%
7	9	-	9.9	38	19.0%
8	8	-	8.9	24	12.0%
9	7	-	7.9	8	4.0%
Total				200	100%

2. Professional Training

Min	9
Max	20
R	11
N	200
K	$1 + 3.3 \log n$
	8.593398986
\approx	9
P	1.22
\approx	1.2

No.	Interval			F	%
1	19.4	-	20.6	14	7.0%
2	18.1	-	19.3	22	11.0%
3	16.8	-	18	19	9.5%
4	15.5	-	16.7	29	14.5%
5	14.2	-	15.4	16	8.0%
6	12.9	-	14.1	45	22.5%
7	11.6	-	12.8	38	19.0%
8	10.3	-	11.5	15	7.5%
9	9	-	10.2	2	1.0%
Total				200	100%

3. Professional Recognition

Min	6
Max	20
R	14
N	200
K	$1 + 3.3 \log n$
	8.593398986
\approx	9
P	1.56
\approx	1.6

No.	Interval			F	%
1	19.6	-	21.2	6	3.0%
2	17.9	-	19.5	12	6.0%
3	16.2	-	17.8	13	6.5%
4	14.5	-	16.1	49	24.5%
5	12.8	-	14.4	49	24.5%
6	11.1	-	12.7	59	29.5%
7	9.4	-	11	10	5.0%
8	7.7	-	9.3	1	0.5%
9	6	-	7.6	1	0.5%
Total				200	100%

4. Sosial Values

Min	12
Max	30
R	18
N	200
K	$1 + 3.3 \log n$
	8.593398986
\approx	9
P	2.00
\approx	2

No.	Interval			F	%
1	28.8	-	30.8	7	3.5%
2	26.7	-	28.7	4	2.0%
3	24.6	-	26.6	8	4.0%
4	22.5	-	24.5	23	11.5%
5	20.4	-	22.4	27	13.5%
6	18.3	-	20.3	33	16.5%
7	16.2	-	18.2	58	29.0%
8	14.1	-	16.1	35	17.5%
9	12	-	14	5	2.5%
Total				200	100%

5. Working Environment

Min	13
Max	30
R	17
N	200
K	$1 + 3.3 \log n$
	8.593398986
\approx	9
P	1.89
\approx	1.9

No.	Interval			F	%
1	29	-	309	1	0.5%
2	27	-	28.9	1	0.5%
3	25	-	26.9	10	5.0%
4	23	-	24.9	18	9.0%
5	21	-	22.9	40	20.0%
6	19	-	20.9	33	16.5%
7	17	-	18.9	54	27.0%
8	15	-	16.9	36	18.0%
9	13	-	14.9	7	3.5%
Total				200	100%

6. Work Market Consideration

Min	2
Max	10
R	8
N	200
K	$1 + 3.3 \log n$
	8.593398986
\approx	9
P	0.89
\approx	0.9

No.	Interval			F	%
1	10	-	10.9	15	7.5%
2	9	-	9.9	15	7.5%
3	8	-	8.9	34	17.0%
4	7	-	7.9	32	16.0%
5	6	-	6.9	74	37.0%
6	5	-	5.9	18	9.0%
7	4	-	4.9	10	5.0%
8	3	-	3.9	1	0.5%
9	2	-	2.9	1	0.5%
Total				200	100%

7. Personality

Min	1
Max	5
R	4
N	200
K	$1 + 3.3 \log n$
	8.593398986
\approx	9
P	0.44
\approx	0.4

No.	Interval			F	%
1	5	-	5.4	38	19.0%
2	4.5	-	4.9	0	0.0%
3	4	-	4.4	71	35.5%
4	3.5	-	3.9	0	0.0%
5	3	-	3.4	83	41.5%
6	2.5	-	2.9	0	0.0%
7	2	-	2.4	7	3.5%
8	1.5	-	1.9	0	0.0%
9	1	-	1.4	1	0.5%
Total				200	100%

Appendix 6. Result of Descriptive Test

HASIL UJI DESKRIPTIF

Frequencies

Statistics

		Gaji_atau_ Penghargaan_ Finansial	Pelatihan_ Profesional	Pengakuan_ Professional	Nilai_nilai_ Sosial
N	Valid	200	200	200	200
	Missing	0	0	0	0
Mean		10,4900	14,8000	13,9750	19,4600
Median		10,0000	14,5000	14,0000	19,0000
Mode		11,00	12,00	12,00	17,00
Std. Deviation		1,94391	2,71974	2,52313	3,75083
Minimum		7,00	9,00	6,00	12,00
Maximum		15,00	20,00	20,00	30,00

Statistics

		Lingkungan_ Kerja	Pertimbangan Pasar Kerja	Personalitas
N	Valid	200	200	200
	Missing	0	0	0
Mean		19,2500	6,8000	3,6900
Median		19,0000	6,0000	4,0000
Mode		18,00	6,00	3,00
Std. Deviation		3,12350	1,58193	,83510
Minimum		13,00	2,00	1,00
Maximum		30,00	10,00	5,00

RESULTS FOR CATEGORIZATION CALCULATIONS

Salary or Financial Reward				
skor max	5	x	3	= 15
skor min	1	x	3	= 3
M teoritik	18	/	2	= 9.00
SD teoritik	12	/	6	= 2.00
Sangat tinggi	: $X > M + 1.5 \text{ SD}$			
Tinggi	: $M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$			
Sedang	: $M - 0.5 \text{ SD} < X \leq M + 0.5 \text{ SD}$			
Rendah	: $M - 1.5 \text{ SD} < X \leq M - 0.5 \text{ SD}$			
Sangat rendah	: $X \leq M - 1.5 \text{ SD}$			
Kategori			Skor	
Sangat tinggi	:	$X >$	12.00	
Tinggi	:	$10.00 <$	$X \leq$	12.00
Sedang	:	$8.00 <$	$X \leq$	10.00
Rendah	:	$6.00 <$	$X \leq$	8.00
Sangat rendah	:	$X \leq$	6.00	

Professional Training

skor max	5	x	4	=	20
skor min	1	x	4	=	4
M teoritik	24	/	2	=	12.00
SD teoritik	16	/	6	=	2.67

Sangat tinggi	: $X > M + 1.5 \text{ SD}$
Tinggi	: $M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$
Sedang	: $M - 0.5 \text{ SD} < X \leq M + 0.5 \text{ SD}$
Rendah	: $M - 1.5 \text{ SD} < X \leq M - 0.5 \text{ SD}$
Sangat rendah	: $X \leq M - 1.5 \text{ SD}$

Kategori				Skor
Sangat tinggi	:	$X >$		16.00
Tinggi	:	$13.33 <$	$X \leq$	16.00
Sedang	:	$10.67 <$	$X \leq$	13.33
Rendah	:	$8.00 <$	$X \leq$	10.67
Sangat rendah	:	$X \leq$		8.00

Professional Recognition

skor max	5	x	4	=	20
skor min	1	x	4	=	4
M teoritik	24	/	2	=	12.00
SD teoritik	16	/	6	=	2.67

Sangat tinggi	: $X > M + 1.5 \text{ SD}$
Tinggi	: $M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$
Sedang	: $M - 0.5 \text{ SD} < X \leq M + 0.5 \text{ SD}$
Rendah	: $M - 1.5 \text{ SD} < X \leq M - 0.5 \text{ SD}$
Sangat rendah	: $X \leq M - 1.5 \text{ SD}$

Kategori				Skor
Sangat tinggi	:	$X >$		16,00
Tinggi	:	$13.33 <$	$X \leq$	16.00
Sedang	:	$10.67 <$	$X \leq$	13.33
Rendah	:	$8.00 <$	$X \leq$	10.67
Sangat rendah	:	$X \leq$		8.00

Sosial Values				
skor max	5	x	6	= 30
skor min	1	x	6	= 6
M teoritik	36	/	2	= 18.00
SD teoritik	24	/	6	= 4.00
Sangat tinggi	: $X > M + 1.5 \text{ SD}$			
Tinggi	: $M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$			
Sedang	: $M - 0.5 \text{ SD} < X \leq M + 0.5 \text{ SD}$			
Rendah	: $M - 1.5 \text{ SD} < X \leq M - 0.5 \text{ SD}$			
Sangat rendah	: $X \leq M - 1.5 \text{ SD}$			
Kategori		Skor		
Sangat tinggi	:	$X >$	24.00	
Tinggi	:	$20.00 <$	$X \leq$	24.00
Sedang	:	$16.00 <$	$X \leq$	20.00
Rendah	:	$12.00 <$	$X \leq$	16.00
Sangat rendah	:	$X \leq$	12.00	

Working Environment

skor max	5	x	6	=	30
skor min	1	x	6	=	6
M teoritik	36	/	2	=	18.00
SD teoritik	24	/	6	=	4.00

Sangat tinggi	: $X > M + 1.5 \text{ SD}$
Tinggi	: $M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$
Sedang	: $M - 0.5 \text{ SD} < X \leq M + 0.5 \text{ SD}$
Rendah	: $M - 1.5 \text{ SD} < X \leq M - 0.5 \text{ SD}$
Sangat rendah	: $X \leq M - 1.5 \text{ SD}$

Kategori	Skor
Sangat tinggi	: $X > 24.00$
Tinggi	: $20.00 < X \leq 24.00$
Sedang	: $16.00 < X \leq 20.00$
Rendah	: $12.00 < X \leq 16.00$
Sangat rendah	: $X \leq 12.00$

Work Market Consideration

skor max	5	x	2	=	10
skor min	1	x	2	=	2
M teoritik	12	/	2	=	6.00
SD teoritik	8	/	6	=	1.33

Sangat tinggi	: $X > M + 1.5 \text{ SD}$
Tinggi	: $M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$
Sedang	: $M - 0.5 \text{ SD} < X \leq M + 0.5 \text{ SD}$
Rendah	: $M - 1.5 \text{ SD} < X \leq M - 0.5 \text{ SD}$
Sangat rendah	: $X \leq M - 1.5 \text{ SD}$

Kategori	Skor
Sangat tinggi	: $X > 8.00$
Tinggi	: $6.67 < X \leq 8.00$
Sedang	: $5.33 < X \leq 6.67$
Rendah	: $4.00 < X \leq 5.33$
Sangat rendah	: $X \leq 4.00$

Personality				
skor max	5	x	1	= 5
skor min	1	x	1	= 1
M teoritik	6	/	2	= 3.00
SD teoritik	4	/	6	= 0.67
Sangat tinggi	: $X > M + 1.5 \text{ SD}$			
Tinggi	: $M + 0.5 \text{ SD} < X \leq M + 1.5 \text{ SD}$			
Sedang	: $M - 0.5 \text{ SD} < X \leq M + 0.5 \text{ SD}$			
Rendah	: $M - 1.5 \text{ SD} < X \leq M - 0.5 \text{ SD}$			
Sangat rendah	: $X \leq M - 1.5 \text{ SD}$			
Kategori			Skor	
Sangat tinggi	:	$X >$	4.00	
Tinggi	:	$3.33 < X \leq$	4.00	
Sedang	:	$2.67 < X \leq$	3.33	
Rendah	:	$2.00 < X \leq$	2.67	
Sangat rendah	:	$X \leq$	2.00	

Appendix 7. Result of Category Test

RESULT OF CATEGORIZATION TEST

Frequencies

Gaji_atau_Penghargaan_Finansial

		Frequency	Percent	Valid Percent	Cumulativ e Percent
Valid	Sangat tinggi	58	29,0	29,0	29,0
	Tinggi	72	36,0	36,0	65,0
	Sedang	62	31,0	31,0	96,0
	Rendah	8	4,0	4,0	100,0
	Total	200	100,0	100,0	

Pelatihan_Profesional

		Frequency	Percent	Valid Percent	Cumulativ e Percent
Valid	Sangat tinggi	84	42,0	42,0	42,0
	Tinggi	38	19,0	19,0	61,0
	Sedang	76	38,0	38,0	99,0
	Rendah	2	1,0	1,0	100,0
	Total	200	100,0	100,0	

Pengakuan_Professional

		Frequency	Percent	Valid Percent	Cumulativ e Percent
Valid	Sangat tinggi	58	29,0	29,0	29,0
	Tinggi	51	25,5	25,5	54,5
	Sedang	79	39,5	39,5	94,0
	Rendah	11	5,5	5,5	99,5
	Sangat rendah	1	,5	,5	100,0
	Total	200	100,0	100,0	

Nilai_nilai_Sosial

		Frequency	Percent	Valid Percent	Cumulativ e Percent
Valid	Sangat tinggi	33	16,5	16,5	16,5
	Tinggi	47	23,5	23,5	40,0
	Sedang	98	49,0	49,0	89,0
	Rendah	22	11,0	11,0	100,0
	Total	200	100,0	100,0	

Lingkungan_Kerja

		Frequency	Percent	Valid Percent	Cumulativ e Percent
Valid	Sangat tinggi	24	12,0	12,0	12,0
	Tinggi	60	30,0	30,0	42,0
	Sedang	101	50,5	50,5	92,5
	Rendah	15	7,5	7,5	100,0
	Total	200	100,0	100,0	

Pertimbangan_Pasar_Kerja

		Frequency	Percent	Valid Percent	Cumulativ e Percent
Valid	Sangat tinggi	64	32,0	32,0	32,0
	Tinggi	32	16,0	16,0	48,0
	Sedang	74	37,0	37,0	85,0
	Rendah	28	14,0	14,0	99,0
	Sangat rendah	2	1,0	1,0	100,0
	Total	200	100,0	100,0	

Personalitas

		Frequency	Percent	Valid Percent	Cumulativ e Percent
Valid	Sangat tinggi	109	54,5	54,5	54,5
	Sedang	83	41,5	41,5	96,0
	Rendah	7	3,5	3,5	99,5
	Sangat rendah	1	,5	,5	100,0
	Total	200	100,0	100,0	

Appendix 8. Result of Normality Test

RESULT OF NORMALITY TEST

Statistics

		Gaji_atau_ Penghargaan n_Finansial	Pelatihan_ Profesional	Pengakuan_ Professional	Nilai_nilai_ Sosial
N	Valid	200	200	200	200
	Missing	0	0	0	0
Skewness		,382	,315	,271	,758
Std. Error of Skewness		,172	,172	,172	,172
Kurtosis		-,273	-,917	-,129	,288
Std. Error of Kurtosis		,342	,342	,342	,342

Statistics

		Lingkungan_ Kerja	Pertimbangan Pasar Kerja	Personalitas
N	Valid	200	200	200
	Missing	0	0	0
Skewness		,529	,234	,061
Std. Error of Skewness		,172	,172	,172
Kurtosis		-,167	-,095	-,481
Std. Error of Kurtosis		,342	,342	,342

Appendix 9. Result of Multivariate Test

RESULT OF MULTIVARIATE TEST

General Linear Model

Between-Subjects Factors

	Value Label	N
Karir	1,00 Akuntan Publik	58
	2,00 Akuntan Perusahaan	80
	3,00 Akuntan Pemerintah	54
	4,00 Akuntan Pendidik	8

Descriptive Statistics

	Karir	Mean	Std. Deviation	N
Gaji_atau_Penghargaan_Finansial	Akuntan Publik	10,3793	1,79500	58
	Akuntan Perusahaan	11,0000	2,09278	80
	Akuntan Pemerintah	10,0926	1,62839	54
	Akuntan Pendidik	8,8750	2,10017	8
	Total	10,4900	1,94391	200
Pelatihan_Profesional	Akuntan Publik	15,0690	2,82136	58
	Akuntan Perusahaan	15,0625	2,61613	80
	Akuntan Pemerintah	14,2778	2,80442	54
	Akuntan Pendidik	13,7500	1,98206	8
	Total	14,8000	2,71974	200
Pengakuan_Professional	Akuntan Publik	14,1552	2,59420	58
	Akuntan Perusahaan	14,5750	2,28797	80
	Akuntan Pemerintah	12,9259	2,51675	54
	Akuntan Pendidik	13,7500	2,49285	8
	Total	13,9750	2,52313	200
Nilai_nilai_Sosial	Akuntan Publik	19,3966	3,26029	58
	Akuntan Perusahaan	19,7750	4,04398	80
	Akuntan Pemerintah	18,8519	3,81362	54
	Akuntan Pendidik	20,8750	3,52288	8
	Total	19,4600	3,75083	200
Lingkungan_Kerja	Akuntan Publik	19,5517	3,41397	58
	Akuntan Perusahaan	19,7625	2,95641	80
	Akuntan Pemerintah	18,4444	2,99475	54
	Akuntan Pendidik	17,3750	1,76777	8
	Total	19,2500	3,12350	200
Pertimbangan_Pasar_Kerja	Akuntan Publik	6,2931	1,54475	58
	Akuntan Perusahaan	7,1625	1,57065	80
	Akuntan Pemerintah	6,8519	1,59489	54
	Akuntan Pendidik	6,5000	,92582	8
	Total	6,8000	1,58193	200
Personalitas	Akuntan Publik	3,8276	,81945	58
	Akuntan Perusahaan	3,7250	,81092	80
	Akuntan Pemerintah	3,5370	,86249	54
	Akuntan Pendidik	3,3750	,91613	8
	Total	3,6900	,83510	200

Multivariate Tests^c

Effect		Value	F	Hypothesis df	Error df	Sig.
Intercept	Pillai's Trace	,968	808,360 ^a	7,000	190,000	,000
	Wilks' Lambda	,032	808,360 ^a	7,000	190,000	,000
	Hotelling's Trace	29,782	808,360 ^a	7,000	190,000	,000
	Roy's Largest Root	29,782	808,360 ^a	7,000	190,000	,000
Karir	Pillai's Trace	,261	2,615	21,000	576,000	,000
	Wilks' Lambda	,760	2,604	21,000	546,128	,000
	Hotelling's Trace	,288	2,587	21,000	566,000	,000
	Roy's Largest Root	,127	3,482 ^b	7,000	192,000	,002

a. Exact statistic

b. The statistic is an upper bound on F that yields a lower bound on the significance level.

c. Design: Intercept+Karir

Tests of Between-Subjects Effects

Source	Dependent Variable	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	Gaji_atau_Penghargaan_Finansial	50,913 ^a	3	16,971	4,745	,003
	Pelatihan_Profesional	33,255 ^b	3	11,085	1,510	,213
	Pengakuan_Profesional	90,518 ^c	3	30,173	5,027	,002
	Nilai_nilai_Sosial	44,161 ^d	3	14,720	1,047	,373
	Lingkungan_Kerja	89,459 ^e	3	29,820	3,156	,026
	Pertimbangan_Pasar_Kerja	26,280 ^f	3	8,760	3,640	,014
	Personalitas	3,253 ^b	3	1,084	1,568	,198
Intercept	Gaji_atau_Penghargaan_Finansial	9395,553	1	9395,553	2626,750	,000
	Pelatihan_Profesional	19522,680	1	19522,680	2659,572	,000
	Pengakuan_Profesional	17718,097	1	17718,097	2952,120	,000
	Nilai_nilai_Sosial	35928,441	1	35928,441	2555,589	,000
	Lingkungan_Kerja	32581,505	1	32581,505	3448,075	,000
	Pertimbangan_Pasar_Kerja	4147,755	1	4147,755	1723,397	,000
	Personalitas	1207,581	1	1207,581	1746,414	,000
Karir	Gaji_atau_Penghargaan_Finansial	50,913	3	16,971	4,745	,003
	Pelatihan_Profesional	33,255	3	11,085	1,510	,213
	Pengakuan_Profesional	90,518	3	30,173	5,027	,002
	Nilai_nilai_Sosial	44,161	3	14,720	1,047	,373
	Lingkungan_Kerja	89,459	3	29,820	3,156	,026
	Pertimbangan_Pasar_Kerja	26,280	3	8,760	3,640	,014
	Personalitas	3,253	3	1,084	1,568	,198
Error	Gaji_atau_Penghargaan_Finansial	701,067	196	3,577		
	Pelatihan_Profesional	1438,745	196	7,341		
	Pengakuan_Profesional	1176,357	196	6,002		
	Nilai_nilai_Sosial	2755,519	196	14,059		
	Lingkungan_Kerja	1852,041	196	9,449		
	Pertimbangan_Pasar_Kerja	471,720	196	2,407		
	Personalitas	135,527	196	,691		
Total	Gaji_atau_Penghargaan_Finansial	22760,000	200			
	Pelatihan_Profesional	45280,000	200			
	Pengakuan_Profesional	40327,000	200			
	Nilai_nilai_Sosial	78538,000	200			
	Lingkungan_Kerja	76054,000	200			
	Pertimbangan_Pasar_Kerja	9746,000	200			
	Personalitas	2862,000	200			
Corrected Total	Gaji_atau_Penghargaan_Finansial	751,980	199			
	Pelatihan_Profesional	1472,000	199			
	Pengakuan_Profesional	1266,875	199			
	Nilai_nilai_Sosial	2799,680	199			
	Lingkungan_Kerja	1941,500	199			
	Pertimbangan_Pasar_Kerja	498,000	199			
	Personalitas	138,780	199			

a. R Squared = ,068 (Adjusted R Squared = ,053)

b. R Squared = ,023 (Adjusted R Squared = ,008)

c. R Squared = ,071 (Adjusted R Squared = ,057)

d. R Squared = ,016 (Adjusted R Squared = ,001)

e. R Squared = ,046 (Adjusted R Squared = ,031)

f. R Squared = ,053 (Adjusted R Squared = ,038)

g. R Squared = ,023 (Adjusted R Squared = ,008)